

Report on the

Alcoholic Beverage Control Board

Montgomery, Alabama



Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

P.O. Box 302251, Montgomery, AL 36130-2251
401 Adams Avenue, Suite 280
Montgomery, Alabama 36104-4338
Telephone (334) 242-9200
FAX (334) 242-1775

November 6, 2019

Senator Chambliss
Chairman, Sunset Committee
Alabama State House
Montgomery, AL 36130

Dear Senator Chambliss,

This report was prepared to provide information for use by the Sunset Committee in conducting its review and evaluation of the operations of the Alabama Alcoholic Beverage Control Board in accordance with the *Code of Alabama 1975*, Section 41-20-9.

The report contains unaudited information obtained from the management, staff, and records of the Alabama Alcoholic Beverage Control Board, in addition to information obtained from other sources.

Please contact me if you have any questions concerning this report.

Sincerely,

Rachel Laurie Riddle
Chief Examiner

Examiners
Daniel Dupree
Troy Eastman

CONTENTS

PROFILE	1
Purpose/Authority.....	1
Characteristics	5
Operations.....	6
Financial	7
Licensee Information.....	8
SIGNIFICANT ISSUES	10
STATUS OF PRIOR FINDINGS / SIGNIFICANT ISSUES	10
ORGANIZATION	11
PERSONNEL	12
PERFORMANCE CHARACTERISTICS	15
COMPLAINT HANDLING	16
REGULATION IN CONJUNCTION WITH OTHER ENTITIES	17
FINANCIAL INFORMATION	17
Schedule of Fees.....	18
Description of Amounts Collected and Distributed	19
Schedule of Receipts, Disbursements and Balances – Operating Funds.....	23
Operating Receipts vs. Operating Disbursements*	24
Schedule of Receipts, Disbursements and Balances - Non-Operating Funds.....	25
QUESTIONNAIRES	27
Board Member Questionnaire	27
Licensee Questionnaire.....	29
APPENDICES	32
Applicable Statutes	32
Professional Services by Vendor.....	32
Store Profitability FY 2018	37
Distribution by Destination	43
Board Members	44

PROFILE

Purpose/Authority

The Alabama Alcoholic Beverage Control Board was created by Act No. 66, Acts of Alabama, Extra Session 1936-37. The Board regulates the manufacturing, distribution, and sale of alcoholic beverages in the state; as well as the sale of tobacco products. Act No. 233, Acts of Alabama 2019 updated the Board statutes and required the Board to regulate the retail sales of alternative nicotine devices and prohibited the sale or transfer of alternative nicotine products to minors.

The Board operates retail and wholesale stores in the state, and distributes profits, taxes, and fees to the General Fund, Education Trust Fund, Alabama Law Enforcement Agency, Department of Human Resources, Department of Mental Health, Department of Revenue, and Alabama cities and counties. The Board operates under the authority of the *Code of Alabama 1975*, Section 28-1-1 through 28-11-15.

The following Acts passed since the last sunset review:

Act No. 62, Acts of Alabama 2016 continued the existence and functioning of the Alabama Alcoholic Beverage Control Board until October 1, 2020, with certain modifications; and amended Section 28-3-40 so as to require diversity in the membership of the board. The Act is codified in the current statutory authority.

Act No. 97, Acts of Alabama 2016, amended Sections 28-3-1, 28-3A-6, and 28-4A-3 to allow a licensed brewery manufacturing less than 60,000 barrels per year to sell at retail up to 288 ounces of its beer per day to a customer for off-premises consumption; to allow a licensed brewpub to sell at retail up to 288 ounces of its beer per day to a customer for off-premises consumption; to specify that beer sold by a brewery or brewpub for off-site consumption must be sealed, packaged, labeled, and taxed in accordance with current rules; to allow a licensed brewery or brewpub to deliver up to two donated kegs of its beer to a licensed charitable event; and to delete the restriction on brewpubs from locating only in historic buildings, historic districts, economically distressed areas, or those wet counties in the state in which beer was brewed for public consumption prior to Prohibition. The act is codified in the current statutory authority.

Act No. 111, Acts of Alabama 2016, amended Section 28-3A-25 to permit a tasting of liquor or wine conducted by a licensed manufacturer or its representative to be held on the premises of a store which is licensed to sell liquor for off-premises consumption only and within state liquor stores; and to provide that the Alabama Alcoholic Beverage Control Board shall regulate the procedure for the tasting of wine and distilled liquor. The act is codified in the current statutory authority.

Act No. 130, Acts of Alabama 2016, amended Section 28-3A-6 to allow a licensed distillery to sell at retail up to 750 milliliters of its product per day to a customer for off-premises consumption; to require the distillery to keep records of sales for off-premises consumption; and

to specify that liquor sold for off-premises consumption must be sealed, labeled, packaged, and taxed in accordance with current regulations. The act is codified in the current statutory authority.

Act No. 131, Acts of Alabama 2016, amended Sections 28-3A-6 and 28-7-18 by allowing a licensed winery to obtain a permit to operate one additional tasting room in addition to its on-site tasting room, for the purpose of tasting or sampling and selling at retail the winery's table wines. The act is codified in the current statutory authority.

Act No. 87, Acts of Alabama, 2017, relating to Class 2 municipalities; amended Section 28-3A-17.1 to further provide for entertainment districts; and to further define the licensed premises of a holder of a retail liquor license. The act is codified in the current statutory authority.

Act No. 404, Acts of Alabama 2017, amended Sections 28-3A-6 and 28-4A-3 to clarify that manufacturers and brewpubs are not required to maintain name, address, or other personal demographic information for certain sales. The act is codified in the current statutory authority.

Act No. 444, Acts of Alabama 2017, authorized the county commission of a county or the municipal governing body of a municipality where the Sunday sale of alcoholic beverages is otherwise authorized by law to extend the time of sale of alcoholic beverages on Sunday for on premise consumption; and to provide for certain exceptions. The act is codified in the current statutory authority.

Act No. 386, Acts of Alabama 2018, amended Section 28-3A-6, relating to persons or entities licensed by the Alabama Alcoholic Beverage Control Board as a manufacturer of liquor on its premises, to increase the amount a manufacturer is authorized to sell to a customer for off-premises consumption per day. The act is codified in the current statutory authority.

Act No. 447, Acts of Alabama 2018, provided for the issuance of a nonprofit special events retail license for the sale of beer, wine, and liquor; authorized the donation of distilled beer, wine, and liquor by non-licensed persons; and amended Section 28-3A-6 relating to donations of alcoholic beverages to charitable events, to provide that a manufacturer licensee of beer or wine may donate its product to a licensed nonprofit special event operated by a nonprofit organization. The act is codified in the current statutory authority.

Act No. 513, Acts of Alabama 2018, amended Section 28-3A-25 to provide that a prohibition on manufacturers of alcoholic beverages from selling alcohol between the hours of 9:00 p.m. Saturday until 2:00 a.m. the following Monday is subject to a law that authorizes manufacturers to conduct tastings and samplings at the licensed premises as otherwise provided by law. The act is codified in the current statutory authority.

Act No. 100, Acts of Alabama 2019, amended Section 28-3A-25 to authorize the county commission of a wet county, by resolution or referendum, to permit and regulate the sale of alcoholic beverages on Sunday by retail licensees of the Alcoholic Beverage Control Board; and to authorize the governing body of a wet municipality, by ordinance or referendum, to permit and regulate the sale of alcoholic beverages during certain hours on Sunday by retail licensees of the Alcoholic Beverage Control Board.

Act No. 160, Acts of Alabama 2019, relating to the City of Enterprise in Coffee County and Dale County; authorized the city council to provide for the sale of alcoholic beverages on Sundays subject to a referendum.

Act No. 185, Acts of Alabama 2019 amended Section 28-3A-17.1 to authorize the governing body of certain municipalities to establish three entertainment districts within its corporate limits that meet certain qualifications.

Act No. 209, Acts of Alabama 2019, relating to the City of Oxford in Calhoun County, Cleburne County, and Talladega County; authorized the sale of certain alcoholic beverages in the municipality on Sundays under certain conditions; and provided for a referendum.

Act No. 212, Acts of Alabama 2019, relating to the City of Union Springs in Bullock County; authorized the sale of certain alcoholic beverages in the city on Sundays under certain conditions; and repealed Act 2018-191 (Section 45-6A-80).

Act No. 213, Acts of Alabama 2019, relating to the Town of Baker Hill in Barbour County; authorized the sale of certain alcoholic beverages in the town on Sundays under certain conditions.

Act No. 214, Acts of Alabama 2019, relating to the Town of Midway in Bullock County; authorized the sale of certain alcoholic beverages in the town on Sundays under certain conditions.

Act No. 216, Acts of Alabama 2019, relating to the Town of Hurtsboro in Russell County; authorized the sale of certain alcoholic beverages in the town on Sundays under certain conditions.

Act No. 217, Acts of Alabama 2019, relating to the City of Mountain Brook in Jefferson County; authorized the city council to authorize the sale of alcoholic beverages in the corporate limits of the city for on-premises consumption on Sunday commencing at 10:00 a.m.

Act No. 233, Acts of Alabama, 2019 created the Stringer-Drummond Vaping Act; amended Sections 28-11-2, 28-11-4, 28-11-7, 28-11-8, 28-11-9, 28-11-11, 28-11-13, 13A-12-3, and 13A-12-3.1 to require the Alabama Alcoholic Beverage Control Board to regulate retail sales of alternative nicotine devices like sales of tobacco products, and to prohibit the sale or transfer of alternative nicotine products to minors; added Sections 28-11-16, 28-11-17, 28-11-18, 28-11-19, and 13A-12-3.8, to prohibit retailers and manufacturers of alternative nicotine products and electronic nicotine delivery systems from advertising the products near schools; to prohibit specialty retailers of electronic nicotine delivery systems from opening new places of business near schools, child care centers, churches, and other facilities; to prevent retailers and manufacturers of alternative nicotine products or electronic nicotine delivery systems from advertising those products as tobacco cessation devices, as a healthy alternative to smoking, or as being available in any variety of flavors except for tobacco, mint, or menthol; to require retailers of alternative nicotine products or electronic nicotine delivery systems to obtain a tobacco permit, to comply with FDA regulations governing the retail sale of alternative nicotine products

and electronic nicotine delivery systems, and to post warning signs in their stores regarding the dangers of nicotine use and potential risks associated with vaping; to prohibit the sale or transfer of alternative nicotine products or electronic nicotine delivery systems to minors; and in connection therewith would have as its purpose or effect the requirement of a new or increased expenditure of local funds within the meaning of Amendment 621 of the Constitution of Alabama of 1901, now appearing as Section 111.05 of the Official Recompilation of the Constitution of Alabama of 1901, as amended.

Act No. 367, Acts of Alabama 2019, relating to the City of Eutaw in Greene County; authorized the sale of certain alcoholic beverages in the municipality on Sundays under certain conditions.

Act No. 390, Acts of Alabama 2019, relating to the City of Hamilton in Marion County; authorized the sale of draft or keg beer or malt beverages by retail licensees of the Alcoholic Beverage Control Board upon the adoption of an ordinance by the Hamilton City Council.

Act No. 391, Acts of Alabama 2019, relating to the City of Guin in Marion County; authorized the sale of draft or keg beer or malt beverages by retail licensees of the Alcoholic Beverage Control Board upon the adoption of an ordinance by the Guin City Council.

Act No. 400, Acts of Alabama 2019 amended Section 28-4A-3 to permit a small manufacturer of beer to have a financial interest in a brewpub under certain conditions; and amended Sections 28-3A-6 and 28-4A-4; to provide that the privilege or excise tax on beer is levied at the time the beer is allocated by the brewery or brewpub for the purpose of retail sale before being dispensed for consumption.

Act No. 468, Acts of Alabama 2019, amended Section 28-3A-17.1 to authorize wineries, distilleries, and breweries that conduct tastings and samplings and that are located within an entertainment district to sell alcoholic beverages for consumption within the entertainment district; and to revise the requirements for certain types of municipalities to establish entertainment districts.

Act No. 492, Acts of Alabama 2019, added Section 28-3A-20.3, and amended Section 28-3A-25 to authorize on-premises retail licensees of the Alcoholic Beverage Control Board to produce, store, and sell infused products made from distilled spirits for on-site consumption.

<u>Characteristics</u>	
Members and Selection	<p>Three members appointed by the Governor with the advice and consent of the Senate. One member is designated by the Governor as chair of the Board.</p> <p><i>Code of Alabama 1975, Section 28-3-40</i></p>
Term	<p>Members serve six-year terms, and serve until their successors are appointed and confirmed. Members are eligible for reappointment at the discretion of the Governor. Members appointed when the Senate is not in session hold office until the Senate has had an opportunity to reject or confirm the appointment.</p> <p><i>Code of Alabama 1975, Section 28-3-40</i></p>
Qualifications	<ul style="list-style-type: none"> • Resident of the state for at least 10 years preceding appointment and qualification • Qualified voter in Alabama • May not have any connection with an association, firm, person, or corporation engaged in any alcoholic liquor business and may not hold stocks or bonds in those entities • May not receive commission or profit from, or have interest in, the purchase or sale of alcoholic liquors <p><i>Code of Alabama 1975, Section 28-3-40</i></p>
Consumer Representation	No statutory requirement
Racial Representation	<p>No specific statutory requirement.</p> <p>One minority member serving.</p>
Geographical Representation	No statutory requirement
Other Representation	<p>The membership of the board shall be inclusive and reflect the racial, gender, geographic, urban/rural, and economic diversity of the state.</p> <p><i>Code of Alabama 1975, Section 28-3-40</i></p>

Compensation	Members receive \$25.00 for each day engaged in the performance of their duties, not to exceed \$2,500.00 for any year. Members are reimbursed for travel expenses in the same manner as state employees. <i>Code of Alabama 1975</i> , Section 28-3-41
Attended Board Member Training	Administrator General Counsel Five Staff Members
<u>Operations</u>	
Administrator	H. Mac Gipson, Administrator Appointed by the Board \$169,351.20 Annual salary, set by the Governor <i>Code of Alabama 1975</i> , Sections 28-3-42 and 36-6-6
Location	2715 Gunter Park Drive West Montgomery, AL 36109 Office Hours: M-F 8:00 to 5:00
Employees	869
Legal Counsel	ABC Board Legal Counsel Staff Attorneys <ul style="list-style-type: none"> • Robert Hill, General Counsel • Bob Martin, Lilla Granger, and David Peacock - Legal Counsel Contract Attorneys <ul style="list-style-type: none"> • Randy Dempsey – Dempsey, Steed, Stewart; Ritchey & Gache, LLP • Barbara Wells – Capell & Howard, PC • Joseph Adams
Subpoena Power	None except as provided by the Administrative Procedure Act, <i>Code of Alabama 1975</i> , Section 41-22-12 for hearings and contested cases.

Internet Presence	http://alabcboard.gov/ Information available includes: <ul style="list-style-type: none"> • Store search and map • Board members and Administrators • Contact information • Product list • Price list • Information on closings / events • Law and rules • Responsible Vendor Program information • Licensing forms / License renewal • Comment / Suggestions online form
<u>Financial</u>	
Source of Funds	Licensing fees, penalties, sales, and taxes
State Treasury	<p>The Board operates from the following funds in the State Treasury:</p> <p>Fund 429 - ABC Board Operating Fund Fund 482 - County ABC Licenses Fund Fund 505 - Beer & Wine Tax – Local Governments Fund 547 - Beer Tax & License Fund 555 - ABC Board Store Fund Fund 595 - Beer Tax – Local Share Fund 895 - ABC Enforcement Seizure Fund (Transferred to ALEA in 2015) Fund 1200 - Children First Trust Fund</p>
Required Distributions	<p>The Board is required to distribute ABC store profits, taxes, and fees to the General Fund, Education Trust Fund, Department of Mental Health, Department of Human Resources, and cities and counties. Amounts distributed are presented in the appendices of this report.</p> <p>Appropriation Act Requirements:</p> <ul style="list-style-type: none"> • FY 2015 - \$1,800,000 expended for the purchase of automobiles for the Department of Corrections • FY 2016 - \$5,512,000 transfer to the General Fund • FY 2017 - \$1,800,000 expended for the purchase of vehicles for the Department of Corrections • FY 2018 - \$1,800,000 expended for the purchase of vehicles for the Department of Corrections

Unused Funds	Funds not otherwise required to be distributed are retained by the Board at fiscal year-end.
---------------------	--

Licensee Information

Licenses and Permits

Licenses and Permits as of June 19, 2019 - 22,573

Retail	
Lounge Retail Liquor – Class I	523
Lounge Retail Liquor – Class II	643
Restaurant Retail Liquor	2,117
Club Liquor – Class I	114
Club Liquor – Class II	133
Retail Beer On or Off Premises	726
Retail Beer Off Premises Only	4,997
Retail Table Wine On or Off Premises	538
Retail Table Wine Off Premises Only	4,308
Special Events Retail	16
Special Retail License ≤ 30 Days	3
Special Retail License ≥ 30 Days	404
Retail Common Carrier	14
Wholesale	
Liquor Wholesale	4
Wholesale Beer Only	5
Wholesale Table Wine Only	9
Wholesale Tale Wine & Beer	32
Warehouse	
Warehouse License	7
Additional Warehouse Wine and/or Beer	1
Manufacturer	
Manufacturer	188
Other	
Importer	202
Brewpub	9
International Motor Speedway	1
Non-Profit Tax Exempt	14
Retail Tobacco Sales Permit	7,565
Total Licenses/Permits	22,573

Voluntary Certifications

Responsible Vendor Program One	1,111
Responsible Vendor Program Two	1,069
Total Certifications	2,180

Source: ABC Board Staff

Qualifications	<p>All applicants for licensure must file a written application with the Board accompanied by a filing fee and any appropriate license fees, together with any fees imposed by the county governing body.</p> <p>Required Documents</p> <ul style="list-style-type: none"> • Corporation or LLC Paperwork • Identification documents for every applicant or member/officer listed in a corporation, LLC, or partnership • Power of Attorney • Documents showing control of the property • State of Alabama Sales Tax License • Federal Tax ID and coinciding paperwork • Background checks (excludes publicly traded companies and 501(c) charitable organizations) • Approval from local governing authority (excludes Tobacco only, Importers, and Wholesalers) • Additional requirements for specific licenses/permits <p><i>Code of Alabama 1975</i>, Section 28-3A-4 <i>Administrative Rule</i> 20-X-5-.01 through 20-X-5-.15</p>
Examinations	Applicants are not required to take an examination.
Reciprocity	No statutory requirement
Renewals	<p>Renewal applications must be filed with the Board on or before August 1 each year. All licenses are renewed online.</p> <p><i>Code of Alabama 1975</i>, Sections 28-3A-5 and 28-11-7 <i>Administrative Rules</i> 20-X-5-.08 and 20-X-23-.02</p>
Licensee Demographics	Demographic data is not readily available.
Continuing Education	No statutory requirement

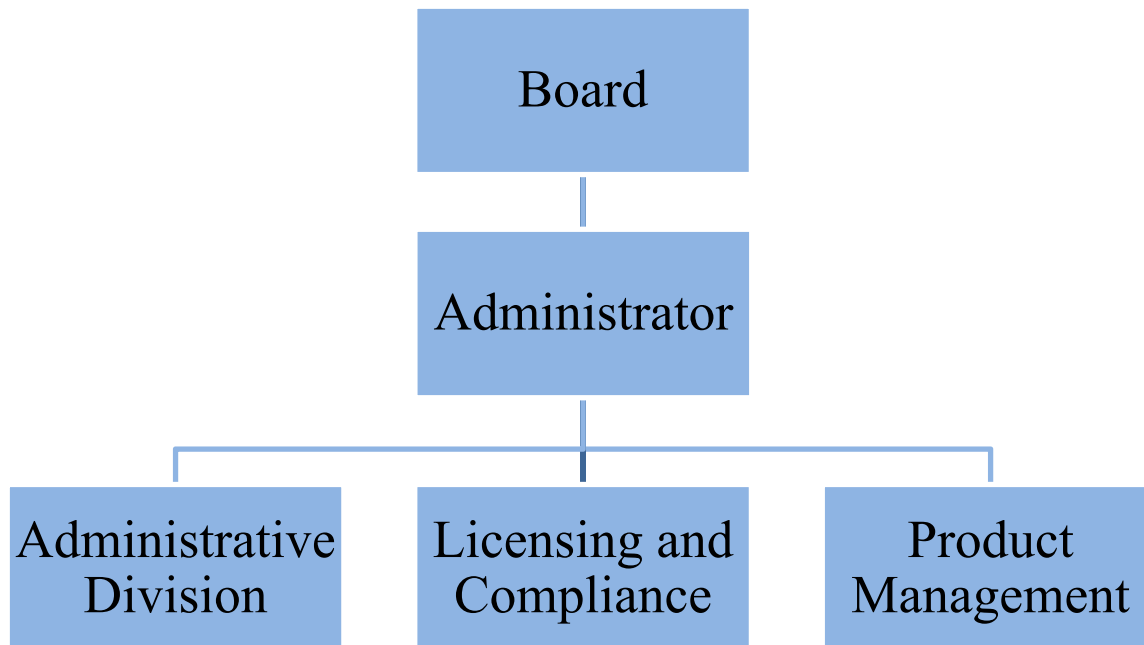
SIGNIFICANT ISSUES

There are no new significant issues.

STATUS OF PRIOR FINDINGS / SIGNIFICANT ISSUES

All prior findings and significant issues have been resolved.

ORGANIZATION



Product Management Division –Responsible for the pricing, purchasing, warehousing, transportation, distribution, merchandising, stores, and sale of liquor products in the state.

Licensing and Compliance Division - Responsible for maintaining the issuance and renewal of ABC licenses, and the administrative regulatory functions of the ABC Board. The Division also administers the Responsible Vendor Program.

The Alabama Responsible Vendor Program is a voluntary program that allows licensees to become certified through the ABC Board. Alabama’s program requires the licensee to train all employees who are involved in the management, sale and/or service of alcoholic beverages. This training includes Alabama alcoholic beverage laws, legal age determination, civil and criminal penalties, and risk reducing techniques. Licensees who voluntarily join the program are also required to establish policies ensuring legal, responsible sales and to train employees in these policies.

Administration Division – Comprised of the Accounting, Auditing, Information Technology, Human Resources, and Legal Divisions. The Division perform administrative functions for the Board.

PERSONNEL

Schedule of Employees									
By Merit System Classification / Sex / Race									
Unclassified / Exempt	#	BF	WF	BM	WM	OF	OM	Salary or Salary Range	Vehicles Assigned *
Administrator	1				1			\$ 169,351.20	1
Assistant Administrator	1				1			114,076.80	1
Strategic Planning Advisor	1				1			142,454.40	1
Classified									
Clerk	4	1	2			1		18,837.60 – 25,956.00	
Executive Secretary	1		1					48,014.40	
Administrative Support Assistant I	2		2					28,641.60 – 31,646.40	
Administrative Support Assistant II	12	4	8					24,122.40 – 37,584.00	
Administrative Support Assistant III	17	4	12		1			32,433.60 – 43,533.60	
IT Operations Technician	2		1	1				29,371.20 – 34,920.00	
IT Operations Supervisor	1		1					64,406.40	
Programmer	3			1	1		1	44,640.00 – 49,190.40	
Programmer Analyst	1	1						86,803.20	
Programmer Analyst, Senior	1	1						86,803.20	
IT Systems Technician	2				2			34,080.00 – 39,496.80	
IT Systems Technician, Senior	3			2	1			50,392.80 – 54,242.40	
IT Systems Specialist, Associate	3				3			52,917.60 – 76,713.60	1
IT Systems Specialist, Senior	1				1			105,866.40	1
IT Manager I	2				2			103,202.40 – 108,556.10	1
IT Manager II	1				1			116,882.40	1
Account Clerk	5	1	4					26,596.80 – 37,584.00	1
Accounting Technician	3	1	1	1				34,920.00 – 48,014.40	
Accounting Director II	1		1					114,076.80	1
Accountant	4				3		1	38,510.40 – 43,533.60	1
Staff Accountant	6	3	2		1			50,392.80 – 58,387.20	3

Classified	#	BF	WF	BM	WM	OF	OM	Salary or Salary Range	Vehicles Assigned *
Senior Accountant	4	1	2		1			\$62,820.00 – 78,638.40	2
Accounting Manager	3		1		2			\$69,396.00 – 93,446.40	3
Audit Manager	1				1			\$91,200.00	1
Training Specialist II	1			1				\$52,917.60	1
Personnel Assistant III	3	2	1					\$38,510.40 – 49,190.40	
Departmental Personnel Manager	1	1						\$93,446.40	1
Warehouse Worker	40	1		31	6		2	\$22,375.20 – 32,433.60	
Warehouse Supervisor	7			4	3			\$30,100.80 – 37,584.00	
Warehouse Superintendent	2			2				\$40,468.80 – 43,533.60	
Inventory Control Officer	1			1				\$36,657.60	1
Departmental Procurement Officer II	1		1					\$43,533.60	
Attorney II	1		1					\$82,696.80	
Attorney III	2				2			\$100,699.20 – 108,566.40	2
Attorney IV	1				1			\$146,037.60	
ABC Sales Associate I	190	87	31	36	34	1	1	\$22,239.20 – 33,256.80	
ABC Sales Associate II	226	77	63	37	46	2	1	\$25,332.00 – 34,920.00	
ABC Operations Supervisor	22	5	10	3	3	1		\$38,510.40 – 55,615.20	22
ABC Operations Coordinator	2	1		1				\$36,657.60 – 39,496.80	
ABC Sales Manager I	150	69	40	11	30			\$27,933.60 – 39,496.80	
ABC Sales Manager II	28	13	11	2	2			\$32,433.60 – 43,533.60	
ABC Sales Manager III	22	8	9	2	3			\$34,920.00 – 48,014.40	
ABC Warehouse Manager	1						1	\$42,496.80	
ABC Operations Assistant Div. Director	2	1	1					\$44,640.00 – 51,621.60	2
ABC Operations Division Director	2		1		1			\$82,696.80	2
ABC Chief Operations Officer	1				1			\$157,197.60	1
ABC Warehouse Lead Worker	11			11				\$24,712.80 – 35,776.80	
Retired State Employee	18	2	10	2	4			\$12.18 – 41.74 Hourly	5
General Services Supervisor	1			1				\$54,242.40	1
Departmental Operations Specialist	1		1					\$34,080.00	

Classified	#	BF	WF	BM	WM	OF	OM	Salary or Salary Range	Vehicles Assigned*
Governmental Relations Manager	1				1			\$86,803.20	1
Electronic Technician	3				3			\$37,584.00 – 51,621.60	2
Security Guard I	4			2	2			\$26,596.80 – 36,657.60	1
Security Guard II	1			1				\$36,657.60	1
ABC Licensing Inspector	15	3	2	2	8			\$32,433.60 – 49,190.40	15
ABC Licensing Inspector, Senior	7	2	2	2	1			\$39,496.80 – 54,242.40	7
ABC Licensing Inspector Supervisor	4	1	1		2			\$49,190.40 – 61,303.20	4
ABC Licensing & Compliance Div. Dir.	1		1					\$64,406.40	1
Laborer	1				1			\$17,498.40	
Utility Laborer	2			2				\$20,779.20 – 21,840.00	
Maintenance Repairer	1			1				\$24,122.40	
Plant Maintenance Worker	1			1				\$38,510.40	
Maintenance and Repair Supervisor	1				1			\$37,584.00	1
Building Maintenance Supervisor II	1				1			\$46,867.20	1
Carpenter	1				1			\$27,933.60	
Electrician	2				1		1	\$30,100.80 – 34,920.00	1
Total	869	290	224	161	181	5	8		92

BF=black female; WF=white female; BM=black male; WM=white male; OF=other female; OM=other male

*The Board has an additional forty-three pool cars to be used as needed.

Legal Counsel

Legal counsel is provided by four staff attorneys, and the following private attorneys:

Joseph Adams – Contract for legal services including consultation and assistance in research and document preparation. Compensation is \$100/hr. not to exceed \$95,000, for the period November 1, 2017 through October 31, 2019.

Randy Dempsey (Dempsey, Steed, Stewart, Ritchey, & Gache, LLP) – Contract for legal services to represent the Board in litigation. Compensation is \$150/hr. not to exceed \$100,000, for the period January 8, 2017 through January 7, 2021.

Barbara Wells (Capell & Howard PC) – Contract for legal services to represent the Board in litigation. Compensation is \$195/hr. not to exceed \$100,000, for the period January 1, 2018 through December 31, 2020.

PERFORMANCE CHARACTERISTICS

Number of Licensees per Employee – 26

Number of Persons per Licensee in Alabama and Surrounding States

	Population (estimate)*	Number of Licensees	Persons Per Licensee
Alabama	4,888,949	22,573⁽¹⁾	217
Florida ⁽²⁾	21,312,211	-	-
Georgia	10,545,138	34,789	303
Mississippi	2,982,785	8,397	355
Tennessee	6,782,564	7,829	866

***Source:** U.S. Census, September 2018 Population Estimates

⁽¹⁾ Does not include Responsible Vendor Program certificate holders.

⁽²⁾ Data not provided

Operating Disbursements per Licensee (FY 2018) - \$14,592.61

Fines/Penalties as a Percentage of Operating Receipts - The *Code of Alabama 1975*, Section 28-3A-24 requires that all fines collected by the Board are deposited into the State Treasury to the credit of the General Fund.

Notification of Board decisions to Amend Administrative Rules

The Board complied with notification procedures prescribed in the Administrative Procedure Act, which includes publication of proposed rules in the Administrative Monthly, and public hearings on proposed rules.

Licensing and Compliance

Act No. 67, Acts of Alabama 2013, created the Alabama Law Enforcement Agency (ALEA). Effective January 1, 2015, the Law Enforcement Division of the ABC Board was transferred to ALEA. The ABC Board's Licensing and Compliance Division was formed at that time.

The licensing and compliance division of the ABC Board issues, regulates, and investigates alcoholic beverage licenses and tobacco permits for locations in the state selling those products. ABC Licensing and Compliance Inspectors perform investigations, inspections, and issue administrative citations.

Administrative Compliance Inspections		
	FY 2018	FY 2017
Alcohol	2,804	2,525
Tobacco	1,813	1,215
Citations		
Alcohol	2,067	2,223
Tobacco	298	188

Source: ABC Board annual reports

COMPLAINT HANDLING

According to the ABC Board, the majority of complaints are for alcohol and tobacco sales to minors, unlicensed vendors selling alcohol or tobacco products, and for other unauthorized sales.

Initial Contact/Documentation	Anyone may file a complaint with the Board. Complaints can be submitted by phone, email, letter, or in person. An online comment/suggestion form is also available on the Board’s website. Most complaints are received by phone.
Anonymous Complaints	Anonymous complaints are accepted
Investigative Process / Probable Cause Determination	<p>The majority of complaints are sent to the Alabama Law Enforcement Agency (ALEA) for investigation. Complaints that are not of a criminal nature may be investigated by ABC Licensing and Compliance Inspectors. Board members are not involved with investigating complaints.</p> <p>Compliance inspectors may issue administrative citations when a violation has occurred. ALEA investigates complaints forwarded to it to make a determination. A person complained against or who was administratively cited may accept the charges levelled against them and settle per the terms of the citation or complaint or, they may request a hearing before a Hearing Commission for a decision in the case.</p> <p>The Assistant ABC Board Administrator or his designee serves as the Commission’s Chairperson and is accompanied by at least two designated persons. (currently the ABC HR Director and a retired state employee - former ABC enforcement agent)</p> <p>The Commission make take one of the following actions:</p> <ol style="list-style-type: none"> 1. Find no cause for action by the Commission or insufficient evidence to justify any action under the complaint and dismiss the complaint 2. Issue a written reprimand 3. Suspend or revoke the license 4. Fine the licensee 5. Grant or deny the license in application cases <p>If the disciplined licensee accepts the decision, the case is settled. If the licensee does not accept the decision, the licensee has 15 days to appeal the decision to the ABC</p>

	Board for review. If the decision is not appealed in the time allowed, it is deemed final. The Hearing Commission is authorized by the <i>Code of Alabama 1975</i> , Section 28-3A-24.
Negotiated Settlements	The Board does not use negotiated settlements.
Notification of Resolution to the Complainant	If a complainant requests to be informed of the resolution, they are notified by phone. Letters are not sent to complainants, as complainants are not required to give any identifying information.

Source: ABC Staff

Complaint Data			
Calendar Year 2015 - 2018			
Year/Number Received	Closed – ABC Board	Sent to ALEA	Open*
2015 / 517	516	**	1
2016 / 569	119	443	7
2017 / 522	120	394	8
2018 / 506	107	356	43

Source: ABC Board Licensing and Compliance Staff

*All open complaints are pending resolution by ALEA

**Data not available for this year

REGULATION IN CONJUNCTION WITH OTHER ENTITIES

There is no regulation in conjunction with other state or federal agencies.

FINANCIAL INFORMATION

Source of Funds

The ABC Board's primary sources of funds are from liquor and wine sales; liquor, wine and beer tax; and licenses fees and penalties. The Board accounts for its financial transactions through the State Treasury using the following funds:

Operating Funds

Fund 429 – ABC Board Operating Fund - Accounts for the general activities and operations of the ABC Board.

Fund 555 – ABC Board Store Fund - Accounts for alcoholic beverage purchase and sales in the Board's retail and wholesale stores, the alcoholic beverage warehouse, administration, and enforcement, as well as distribution of profits and taxes in accordance with the *Code of Alabama 1975*, Section 28-3-74.

Fund 1200 – Children First Trust Fund - Accounts for the ABC Board’s portion of tobacco settlement revenues expended to reimburse ALEA for enforcement of the prohibition against sales to, and use of, tobacco products by minors, in accordance with the *Code of Alabama 1975*, Section 41-15B-2.2.

Fund 895 – ABC Enforcement Seizure Fund - Transferred to ALEA in FY 2015.

Non-Operating Funds

Fund 482 – County ABC Licenses Fund - Account for county license fees collected by the ABC Board that are payable to counties, as required by the *Code of Alabama 1975*, Section 28-3A-22

Fund 505 – Beer & Wine Tax-Local Governments - Account for beer/wine taxes collected by the ABC Board, pending distribution to local governments and the General Fund, as required by the *Code of Alabama 1975*, Sections 28-7A-2 and 28-7A-3.

Fund 547 – Beer Tax & License - Accounts for the collection and distribution of beer taxes and alcoholic beverage license fees as required by the *Code of Alabama 1975*, Sections 28-3-184, 28-3A-22, and 28-3A-24.

Fund 595 – Beer Tax – Local Share - Holding account for beer taxes collected in Fund 547 pending distribution to local governments.

Schedule of Fees

Fee Type / Purpose	Statutory Authority	Amount Authorized	Amount Collected
Licensing and Permit Fees			
Filing Fee	28-3A-4	\$ 50.00	\$ 50.00
Permit Fee	28-3A-43	15.00	15.00
Lounge Retail Liquor – Class I	28-3A-21	300.00	300.00
Lounge Retail Liquor – Class II	28-3A-21	300.00	300.00
Restaurant Retail Liquor	28-3A-21	300.00	300.00
Club Liquor – Class I	28-3A-21	300.00	300.00
Club Liquor – Class II	28-3A-21	750.00	750.00
Retail Beer On or Off Premises	28-3A-21	150.00	150.00
Retail Beer Off Premises Only	28-3A-21	150.00	150.00
Retail Table Wine On or Off Premises	28-3A-21	150.00	150.00
Retail Table Wine Off Premises Only	28-3A-21	150.00	150.00
Liquor Wholesale	28-3A-21	500.00	500.00
Wholesale Beer Only	28-3A-21	550.00	550.00
Wholesale Table Wine Only	28-3A-21	550.00	550.00
Wholesale Table Wine and Beer	28-3A-21	750.00	750.00
Warehouse License	28-3A-21	200.00	200.00
Additional Warehouse	28-3A-21	200.00	200.00

Special Events Retail	28-3A-21	\$ 150.00	\$ 150.00
Special Events 30 days or less	28-3A-21	100.00	100.00
Special Events more than 30 days	28-3A-21	250.00	250.00
Retail Common Carrier	28-3A-21	150.00	150.00
Manufacturer	28-3A-21	500.00	500.00
Importer	28-3A-21	500.00	500.00
Brewpub	28-4A-3	1,000.00	1,000.00
International Motor Speedway	28-3A-19.1	300.00	300.00
Other Fees			
Responsible Vendor Certification	28-10-8	35.00	35.00
Cost Recovery Fees			
Hearing Transcript			80.00
+ per page over 10 pages			5.00
License Copy			5.00
Licensee File up to 20 pages			25.00
Licensee File over 20 pages			50.00
Licensee Listing Complete			45.00
Licensee Listing Partial			25.00
Personnel File, per page			.50
Title 28/Rules Digital Copy			25.00
Title 28/Rules Hard Copy			50.00
Violation Check, if violations found			25.00

Description of Amounts Collected and Distributed

Code of Alabama 1975	Purpose of Section	Tax or Revenue Base	Disposition of Tax or Revenue
28-3-74	Distribution of net profits from proceeds of stores	Net profits derived from the proceeds of the Alabama liquor stores in each fiscal year, including all tax levied upon the selling price of all spirituous or vinous liquors, less all cost and expense of collecting the tax, up to and including \$2,000,000.	Divided among the General Fund, the Department of Human Resources, the wet counties of the state and the incorporated municipalities in which Alabama liquor stores are located. The percentage distribution is detailed in Section 28-3-74.
28-3-184	Excise taxes on malt or	\$.05 per 12 fluid ounces or fraction thereof	One-half cent to wet counties in the state divided equally.

<i>Code of Alabama 1975</i>	Purpose of Section	Tax or Revenue Base	Disposition of Tax or Revenue
	brewed beverages		One cent to the Public Welfare Trust Fund Two cents to the Education Trust Fund One and one-half cents to the General Fund
28-3-200	Taxes on the sale of spirituous or vinous liquors	10% on the selling price of liquors	Paid to the State Treasurer to the credit of the Alabama Alcoholic Beverage Control Board Store Fund to be distributed as provided by law.
28-3-201	Taxes on the sale of spirituous or vinous liquors	10% on the selling price of liquors	The total sales of spirituous and vinous liquors are divided by a factor of 110. The quotient is multiplied by 100 and by 10. <ul style="list-style-type: none"> • An amount equal to the quotient multiplied by 100 is deposited in the State Treasury to the credit of the Alcoholic Beverage Control Board Store Fund • An amount equal to the quotient multiplied by 10 is deposited in the State Treasury to the credit of the Public Welfare Trust Fund
28-3-202	Taxes on the sale of spirituous or vinous liquors	10% on the selling price of liquors	<ul style="list-style-type: none"> • One half of the proceeds is deposited in the State Treasury to the credit of the Public Welfare Trust Fund • The remainder of the proceeds is deposited in the State Treasury to the credit of the Alabama Special Mental Health Fund
28-3-203	Taxes on the sale of spirituous or vinous liquors	13% on the selling price of liquors	<ul style="list-style-type: none"> • 38.5% of the revenues collected are paid into the State Treasury to the credit of the General Fund. • 61.5% of the revenues collected are irrevocably pledged and appropriated for payment of the principal of, premium, if any, and interest on, all bonds issued by

<i>Code of Alabama 1975</i>	Purpose of Section	Tax or Revenue Base	Disposition of Tax or Revenue
			<p>the Alabama Mental Health Finance Authority</p> <ul style="list-style-type: none"> Any portion of the 61.5% not needed in any fiscal year is deposited in the State Treasury to the credit of the General Fund.
28-3-204	Taxes on the sale of spirituous or vinous liquors	3% on the selling price of liquors	<ul style="list-style-type: none"> One half of the proceeds is deposited in the State Treasury to the credit of the Public Welfare Trust Fund The remainder of the proceeds is deposited in the State Treasury to the credit of the Special Mental Health Fund
28-3-205	Taxes on the sale of spirituous or vinous liquors	10% on the selling price of liquors	All proceeds are deposited into the State Treasury to the credit of the General Fund
28-3-280 28-3-281	Additional State sales tax on alcoholic beverages	2% of the retail price of alcoholic beverages	<p>All proceeds are paid to the Department of Revenue. The Department of Revenue redistributes as follows:</p> <ul style="list-style-type: none"> 25% of the proceeds to the counties in which the tax was collected 75% of the proceeds to the municipalities in which the tax was collected The Department may withhold up to 5% of the proceeds for charges incurred in handling the taxes.
28-7-16	Tax on sale of table wine	\$.45 per liter	<ul style="list-style-type: none"> \$.38 is deposited into the State Treasury to be credited as net profits from operations of the ABC Board and distributed as provided by law \$.07 is deposited into the treasury of the municipality or county in which the wine was sold

<i>Code of Alabama 1975</i>	Purpose of Section	Tax or Revenue Base	Disposition of Tax or Revenue
28-7-18	Excise tax on Sales of table wine by manufacturers sold on premises or dispensed as free samples	\$.45 per liter	<ul style="list-style-type: none"> • \$.38 is filed with the ABC Board • \$.07 is filed with the municipality or county in which the wine was sold
28-7A-2 28-7A-3	Authorization of the ABC Board to audit and collect taxes levied upon beer or table wine sales	The local governing body may authorize the Board to audit and collect any local share taxes levied pursuant to Sections 28-3-190 and 28-7-16	<ul style="list-style-type: none"> • 97.5% of the tax is distributed to the authorizing local governing body • 2.5% of the tax is retained by the ABC Board as a fee for auditing, collecting, disbursing, and administering the tax. The amount is deposited into the General Fund.
28-3A-4 28-3A-21 28-3A-22	License Fees	Specified license fees	<p>Revenue derived from filing fees, license fees, or taxes levied under these sections is deposited into the State Treasury to the credit of the Beer Tax and License Fund and distributed to the General Fund no later than the end of the following month.</p> <p>County fees shall be collected by the board and the proceeds of such collections shall be paid by the board into the State Treasury to the credit of the county levying said license fee and paid semiannually to the governing body of said county.</p>

Schedule of Receipts, Disbursements and Balances – Operating Funds

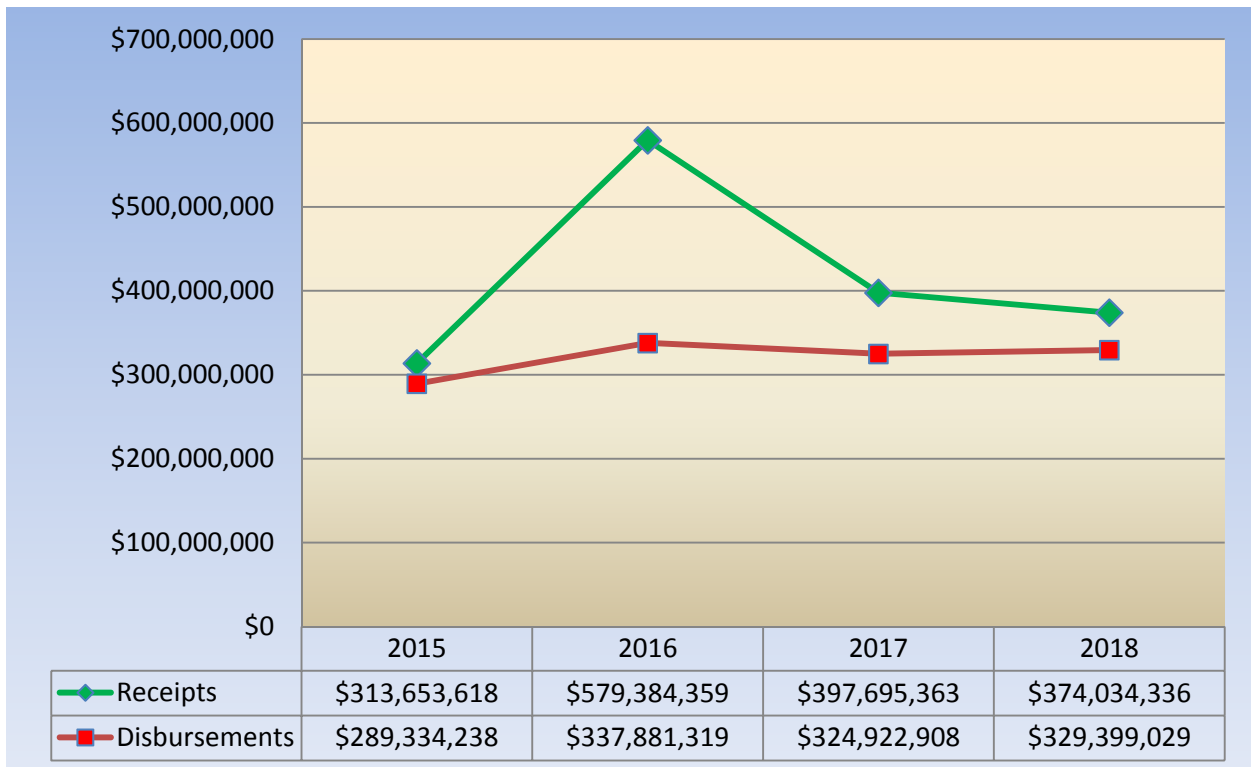
October 1, 2014 through September 30, 2018

Funds 429, 555, 895, and 1200

	2017-2018	2016-2017	2015-2016	2014-2015
<u>Receipts</u>				
Liquor and Wine Sales	\$ 358,922,685.26	\$ 382,201,078.51	\$ 566,609,239.91	\$ 299,218,606.24
Liquor, Wine, and Beer Tax	14,119,008.62	14,343,559.35	11,933,718.25	13,489,689.25
ABC Licenses and Fees	126,905.00	135,804.83	121,265.00	123,550.00
Federal Grants	60,000.00	60,000.00	120,000.00	163,561.75
Other Receipts*	805,737.54	954,920.39	600,135.42	658,210.93
Total	<u>374,034,336.42</u>	<u>397,695,363.08</u>	<u>579,384,358.58</u>	<u>313,653,618.17</u>
<u>Disbursements</u>				
Personnel Costs	29,416,865.29	28,404,467.91	27,223,937.68	28,338,805.13
Employee Benefits	15,513,469.87	14,249,073.85	13,766,749.26	14,041,638.14
Travel In-State	361,678.00	310,952.99	290,274.80	353,380.54
Travel Out-of-State	26,727.47	27,912.84	30,766.97	20,909.29
Repairs and Maintenance	240,213.02	137,931.52	142,583.33	239,892.10
Rentals and Leases	12,643,660.94	12,210,635.73	10,795,706.08	10,845,737.54
Utilities and Communications	3,002,767.70	2,746,359.84	2,636,599.39	2,890,698.23
Professional Services	13,020,477.76	8,454,863.11	6,646,599.15	6,676,373.10
Supplies, Materials, and Operating Expenses	251,209,506.73	254,902,999.82	269,889,910.48	222,987,196.45
Transportation Equipment Operations	333,067.68	276,226.00	218,019.24	611,690.96
Grants and Benefits	1,125.00	481.74	306.19	624.89
Capital Outlay	724,906.83	724,906.83	-	8,592.00
Transportation Equipment Purchases	2,416,834.44	1,229,759.02	1,804,728.10	36,922.70
Other Equipment Purchases	487,727.81	1,246,336.92	4,435,138.21	598,331.79
Distributions/Transfers	50,547,844.91	72,333,570.15	239,449,126.87	28,836,262.99
Depreciation Expense	-	-	-	1,683,444.74
Total	<u>379,946,873.45</u>	<u>397,256,478.27</u>	<u>577,330,445.75</u>	<u>318,170,500.59</u>
Excess (Deficiency) of Receipts over Disbursements	(5,912,537.03)	438,884.81	2,053,912.83	(4,516,882.42)
Cash Balances at Beginning of Year	<u>21,333,359.24</u>	<u>20,894,474.43</u>	<u>18,840,561.60</u>	<u>23,357,444.02</u>
Cash Balances at End of Year	<u>\$ 15,420,822.21</u>	<u>\$ 21,333,359.24</u>	<u>\$ 20,894,474.43</u>	<u>\$ 18,840,561.60</u>

*Includes Bad check penalties, settlements, insurance recoveries, prior year refunds, publications, salvage equipment etc.

Operating Receipts vs. Operating Disbursements*



*Does not include Distributions and Transfers

Schedule of Receipts, Disbursements and Balances - Non-Operating Funds

October 1, 2014 through September 30, 2018

Funds 482, 505, 547, and 595

<u>Receipts</u>	<u>2017 - 2018</u>	<u>2016 - 2017</u>	<u>2015 - 2016</u>	<u>2014 - 2015</u>
ABC License County	\$ -	\$ 1,475.00	\$ -	\$ -
Liquor, Wine, and Beer Tax	5,430,801.02	7,489,472.29	5,880,864.43	5,492,265.19
Table Wine Collections - Local Govt	(296.10)	372.38	23,398.51	
ABC Licenses and Fees	1,075,759.55	178,832.29	631,372.30	
Total	<u>6,506,264.47</u>	<u>7,670,151.96</u>	<u>6,535,635.24</u>	<u>5,492,265.19</u>
<u>Disbursements</u>				
Distributions	<u>5,467,877.28</u>	<u>5,557,897.44</u>	<u>5,727,292.71</u>	<u>5,709,572.22</u>
Excess (Deficiency) of Receipts over Disbursements	1,038,387.19	2,112,254.52	808,342.53	(217,307.03)
Cash Balances at Beginning of Year	<u>15,339,558.85</u>	<u>13,227,304.33</u>	<u>12,418,961.80</u>	<u>12,636,268.83</u>
Cash Balances at End of Year	<u>\$ 16,377,946.04</u>	<u>\$ 15,339,558.85</u>	<u>\$ 13,227,304.33</u>	<u>\$ 12,418,961.80</u>

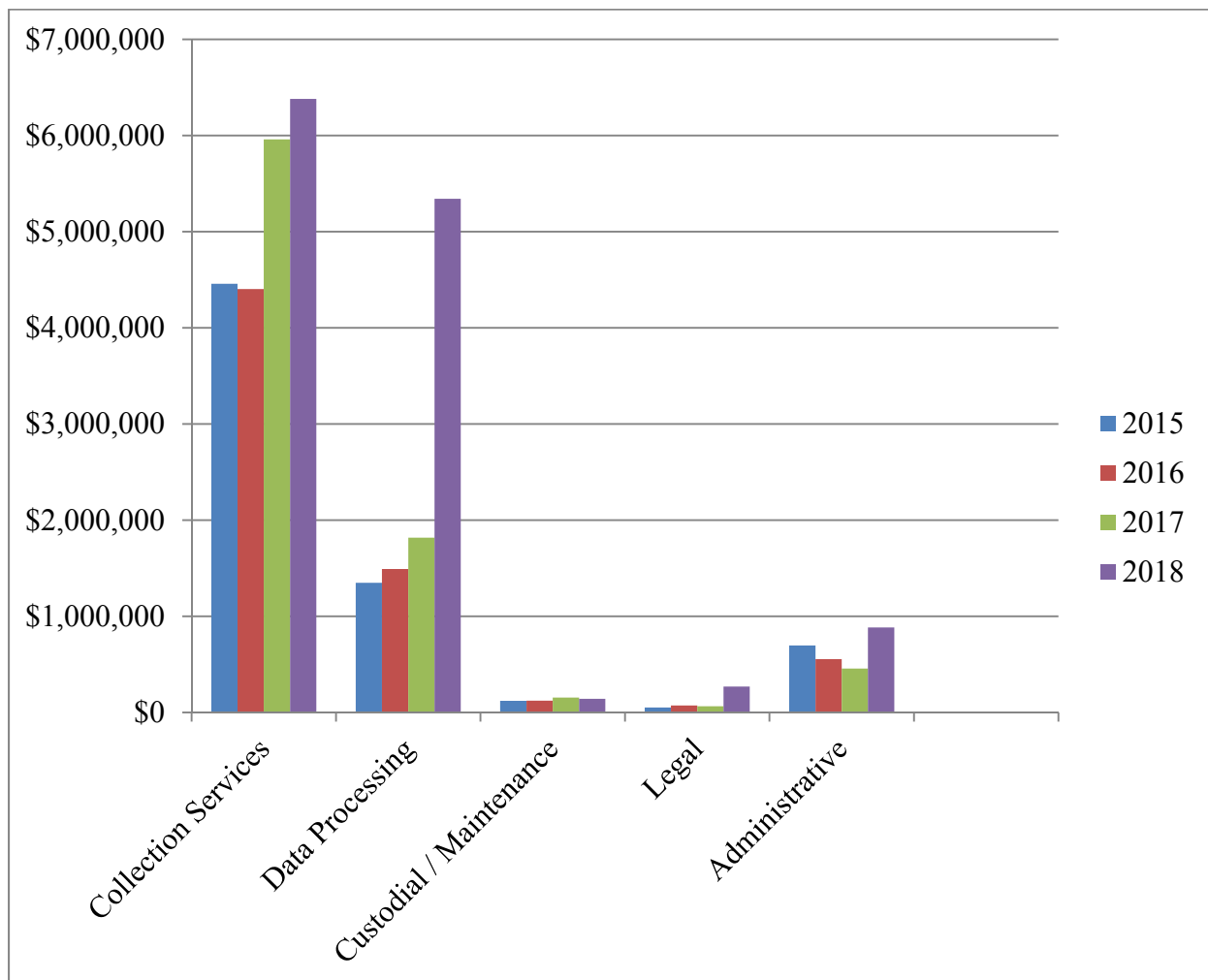
SUMMARY SCHEDULE OF PROFESSIONAL SERVICE DISBURSEMENTS*

October 1, 2014 through September 30, 2018

Type of Service	FY 2015	FY 2016	FY 2017	FY 2018
Collection Services	\$4,458,211.56	\$4,403,430.01	\$5,960,925.46	\$6,381,399.73
Data Processing	1,347,913.57	1,492,067.92	1,817,360.78	5,342,549.14
Custodial / Maintenance	120,717.02	122,591.05	155,546.30	142,792.57
Legal	51,893.30	73,116.22	63,990.00	269,669.15
Administrative	697,637.65	555,393.95	457,040.57	884,067.17
Total	\$6,676,373.10	\$6,646,599.15	\$8,454,863.11	\$13,020,477.76

*Detailed information presented in the appendix

Professional Service Disbursement Chart



QUESTIONNAIRES

Board Member Questionnaire

A letter was sent to all three members of the Alabama Alcoholic Beverage Control Board requesting participation in our survey. Two members participated in the survey. The percentages, where shown, are based on the number who responded to the question.

1. What are the most significant issues currently facing the Alabama Alcoholic Beverage Control Board and how is the Commission addressing these issues?

Board Member #1 – “Lack of information from management. asking for it. Sometime we receive it, other times not.”

Board Member #2 – “There are a few issues facing the Board and each is being addressed:

1. Making our product offerings and stores inviting and competitive to those in other surrounding states. This is being addressed by expanding our inventory and upgrading stores in major markets.

2. Facing the increasing push to privatize which will negatively impact the State's current revenue base especially after 2020/21 when the Gulf Oil Spill money runs out. It is being addressed based on the law for temperance by a wonderful nationally funded program – “Under Age Under Arrest” which helps decrease the state's finances in social programs. This will not be addressed if privatized. Number One response also addresses the push for privatization by addressing the needs of the Alabama customer.”

2. What, if any, changes to the Board’s laws are needed?

Board Member #1 – “All fines need to be increased and other penalties for infractions need to be more severe.”

Board Member #2 – “Bring back the law enforcement arm of the agency so cities especially smaller ones could have more assistance when establishments don't follow existing laws.”

3. Is the Board adequately funded?

No	1	50%
No Opinion	1	50%

Board Member #1 – “No. Need more field agents. Need more inventory control personnel.”

4. Is the Board adequately staffed?

Yes	1	50%
No	1	50%

Board Member #1 – “No. See above.”

Board Member Questionnaire

5. Has the Board experienced any recent significant changes to its operations?

Yes	1	50%
No	1	50%

Board Member #2 – “Additional focus is being given to the safety of the warehouse by enforcing best safety and management practices. This will allow the employees to work in a safer environment and streamlines the daily operational process to better push products to the stores. The HR Division is also focusing on employee safety procedures. These initiatives both help with employee productivity and decrease possible litigation. Each of these two have revenue attached to it. Also it is important to note that store managers and employees are receiving more product knowledge training which is geared to help the customers better in their selection process.”

6. What, if any, changes does the Board plan to make to its operations?

Board Member #1 – “Better get control of the warehouse and the new enterprise software.”

Board Member #2 – “It is my understanding each of the aforementioned initiatives are being strengthened and expanded to better suit the customers and our families.”

Licensee Questionnaire

A letter was sent to three hundred licensees of the Alabama Alcoholic Beverage Control Board requesting participation in our survey. Thirty-seven licensees participated in the survey. The percentages, where shown, are based on the number who responded to the question.

1. Do you think regulation of your profession by the Alabama Alcoholic Beverage Control Board is necessary to protect the public welfare?

Yes	24	65%
No	10	27%
No Opinion	3	8%

Respondent #5 – “No. The predatory practices by sending in young adults that look extremely of age as a bait and switch is borderline unethical.”

Respondent #6 – “No. I think it is an antiquated system and I do not understand why the state of Alabama is in the alcohol business. It needs to change.”

2. Do you think any of the Board’s requirements are irrelevant to the competent practice of your profession?

Yes	16	43%
No	10	27%
Unknown	4	11%
No opinion	7	19%

Respondent #6 – “No. I don't believe they are irrelevant, but could we accomplish some of the same goals without the board?”

Respondent #22 – “Yes. I would like to see our customers allowed to bring in their own wine and charge a corkage fee. Many restaurants locally and state wide ignore the law and allow them to do it. Makes us look bad. If we have the rule I would like to see better enforcement so that there is a level playing field.”

Respondent #28 – “Yes. Some of the regulations are vital and necessary. Other regulations can be an impediment to responsible commerce.”

Respondent #30 – “No. A choice of "sometimes" would more fit the response. We understand the intention of the regulations.”

3. Are you adequately informed of changes to, and interpretations of, the Board’s positions, policies, rules, and laws?

Yes	17	46%
No	14	38%
Unknown	3	8%
No Opinion	3	8%

Respondent #6 – “No. I feel completely uninformed. I have to research information if I need to know something.”

Respondent 7 – “No. They show up demanding that you comply with some rule you have never heard of.”

Respondent 22 – “No. I never hear about changes or new rules. We pretty are left to figure out the rules, and it seems on many issues my fellow restaurants interpret the rules differently.”

Respondent 28 – “Yes. We do tend to learn more from our licensed vendor partners than we do from any State agencies.”

Respondent 30 – “Yes. We have learned about some things through our vendors, some changes through the Responsible Vendors Program. Consistent emails with updates would be helpful.”

Respondent 32 – “No. never hear of any changes being made.”

4. Has the Board performed your licensing and renewal in a timely manner?

Yes	36	97%
No	1	3%

5. What do you think is the most significant issue(s) currently facing your profession in Alabama?

Respondent #2 – “n/a”

Respondent #3 – “The discount given to me by ABC is irrelevant to me because Autauga county charges me a 10% extra liquor tax. Unnecessary liquor taxes are harmful to my business.”

Respondent #4 – “when friends try and buy beer/ cig for their friends that forgot or dont have their ID knowing that it against the law and expect for you to sell it to them.”

Respondent #5 – “Credit Card Fees and over-regulation in the way of paid licenses and reinvention of rules and regulations set by the state.”

Respondent #6 – “Too much regulation”

Respondent #7 – “economic opportunities in a small town”

Respondent #8 – “Too many regulations, restrictions.”

Respondent #10 – “PRIVATIZATION, ONLINE/CURB SIDE ORDERING, LOW INVENTORY OR ITEMS NOT AVAILABLE TOO OFTEN.”

Respondent #11 – “Nothing much.”

Respondent #12 – “minor sales”

Respondent #17 – “As the food delivery business grows, Alabama is missing out by not allowing alcohol deliveries. As an example, many who stay overnight in hotels order food delivery to their rooms - some customers are greatly disappointed when we tell them we cannot delivery beer with their order. A second important issue: credit cards are becoming the de facto payment method - it is an inconvenience that we cannot pay alcohol vendors with a credit card.”

Respondent #19 – “none.”

Respondent #20 – “none.”

Respondent #21 – “Product availability, even when it is carried by the ABC stores. Price of the product.”

Respondent #22 – “consistency of enforcement and interpretation of the rules. And easier to understand rules. Like premixing drinks. Not sure what the rule actually is.”

Respondent #23 – “I think that allowing distributors and their reps access to licensees purchase records so that they can extort same to buy their products in order to get on the "list" to be eligible to purchase allocated liquors is illegal. We all pay the same for our licenses and all liquor should be available to all licensees on a first come first serve basis.”

Respondent #26 – “Local taxes being placed on product purchased from the ABC for resale.”

Respondent #27 – “No Comment.”

Respondent #28 – “The most important issue to us, by far, is that the State continues the fair treatment of licensees located in the State. This is significant to us in that there have been increased calls for "Direct Shipment" to Alabama residents.

Further, if the State were to shift away from the ABC Store distribution model (in regards to liquor), it would likely lead to the influx of large, multi-state, corporate entities which would harm local businesses.”

Respondent #30 – “Liability of the establishment versus the responsibility of the individual”

Respondent #31 – “none that I know of”

Respondent #32 – “NO LOTTERY/ NO SUNDAY SALES AFTER CHURCH.”

Respondent #33 – “Dealing with the ABC license pre-licensing requirements that make me go through the City of Birmingham was a terrible process that made us jump through several unnecessary hoops.”

Respondent #34 – “Helpful”

Respondent #36 – “Big box stores”

Did Not Respond 12

- 6. Has any member of the Board or its staff asked for money (other than normal fees), services, or any other think of value in return for performing a commission service for you?**

No **37** **100%**

Respondent #23 – “Although the Board and its staff don't ask for anything, the reps routinely demand you change your liquor selections to their products in order to get on their list to buy allocated liquors. This is an illegal practice and should be stopped. Is the Board controlling the sale of liquor in Alabama or the distributors?”

APPENDICES

Applicable Statutes

Statutory authority for the Board's operations is too voluminous to include in this report. Statutory authority for operation of the Board can be found in the *Code of Alabama 1975*, Sections 28-1-1 through 28-11-15.

Professional Services by Vendor

	2015	2016	2017	2018
Collection Services				
ALABAMA INTERACTIVE LLC	205,401.78	308,525.05	341,206.86	454,597.28
AMERICAN EXPRESS TRS	782,585.40	993,365.67	915,594.75	1,020,016.62
FINANCIAL INFORMATION TECH INC	499.00	2.00	77.00	43.60
NEXCHECK LLC	85,532.08	71,164.66	56,254.38	45,032.31
TSYS MERCHANT SOLUTIONS, LLC	3,375,622.30	3,030,372.63	4,647,792.47	4,861,709.92
WELLS FARGO	8,571.00	-	-	-
Total Collection Services	4,458,211.56	4,403,430.01	5,960,925.46	6,381,399.73
Data Processing				
ACCELA, INC	381,111.32	557,213.44	-	-
Acquia Inc	-	-	18,730.23	18,386.12
ADVANCED SYSTEMS DESIGN INC	29,159.96	236,940.91	251,491.32	-
Advanced Technologies AUM	-	-	-	19,633.25
American Wine And Spirits Llc	-	-	14,500.00	69,150.00
AUBURN UNIVERSITY MONTGOMERY	-	-	88,070.25	157,580.50
Black Box Network Services Inc	-	14,891.68	4,673.44	-
Blue Horseshoe Solutions, Inc.	-	-	894,805.00	3,985,844.00
BlueAlly Technology Solutions, LLC	-	14,998.00	-	-
Dematic Corp	-	-	-	154,893.75
Department of Finance				
Data Processing	94,177.56	102,705.54	165,539.93	188,767.20
Security and Monitoring Services	816.00	864.00	936.00	72.00
Mailing Services	1,125.94	1,041.73	488.09	535.35
FRMS Services	197,964.91	47,141.66	29,189.49	29,636.94
Finance & IT Planning/Oversight	38,387.88	37,831.40	44,121.42	3,261.64
Comptroller Services	95,385.58	130,747.13	99,530.46	94,479.44
Interfund Contract - STAARS	339,000.00	240,000.00	167,000.00	91,000.00
ETAN Limited, LLC	-	1,999.04	14,680.62	-
GDH GOV'T SERVICES, LLC	150,444.91	64,765.75	-	-
Gk Software Usa Inc	-	14,000.00	5,643.75	-
Kendall Electric	-	501.00	-	-
Logista	-	4,812.42	-	-
LOOP 1 SYSTEMS INC	4,000.00	-	-	2,500.00
Norstan Communications, Inc.	-	-	17,153.28	13,622.66
Office Of Information Tech				
Data Processing	-	-	-	461,343.95
Security and Monitoring Services	-	-	-	756.00
Finance & IT Planning/Oversight	-	-	-	37,938.43
OMNIVUE BUSINESS SOLUTIONS LLC	1,400.00	350.00	370.00	2,625.00
REGIONS BANK	40.51	-	-	879.99
Sick Inc.	-	2,229.07	-	-
Summit 7 Systems	-	15,198.00	-	-

	2015	2016	2017	2018
Synergetics Dcs Inc	-	-	437.50	2,142.92
SYSCOM TECHNOLOGIES	14,899.00	-	-	-
TSA, INC.	-	-	-	7,500.00
Venture Technologies	-	3,837.15	-	-
Total Data Processing	1,347,913.57	1,492,067.92	1,817,360.78	5,342,549.14

Custodial and Maintenance

Environmental Cleanup & Restoration

Crown Contracting	-	-	11,968.00	-
-------------------	---	---	-----------	---

Housekeeping/Custodial/Building/Grounds

AFFORDABLE LAWN SERVICE LLC	13,500.00	12,935.00	16,400.00	14,999.00
Alexander Gunn	-	-	-	415.00
BEATRICE LOGAN	160.00	-	-	-
EAGLE CLEANING SERVICE INC	-	-	11,144.00	27,120.00
GENESIS LANDSCAPE & LAWN	1,615.00	395.00	-	-
Harrell Douglas Minor	-	-	975.00	900.00
JENILYN'S CREATIONS INC	1,380.00	1,500.00	1,380.00	1,500.00
JOHNNY WARRICK	160.00	-	-	-
MACK & SONS LAWN SERVICE	280.00	720.00	560.00	680.00
NORTH GULF GROUP INC	221.76	-	263.60	-
Peaches 'N Clean Of America	-	-	85.00	-
PERFORMANCE CARPET CLEANING	235.00	-	-	-
PROPERTY MANAGEMENT SOURCE LLC	7,308.00	6,699.00	9,317.00	7,049.00
Robert Hayden Sellers	-	800.00	-	800.00
Stanley Steemer	-	-	-	113.50
T&B Services,LLC	-	1,260.00	2,700.00	2,700.00
THE YARDWORKS OF WEST ALABAMA	2,400.00	800.00	1,200.00	200.00
TONY WARREN D/B/A	280.00	-	-	-
URICHO SERVICE, INC.	28,289.92	29,199.90	16,759.98	-
WARREN'S LAWN SERVICE	560.00	-	-	-
WILLIE J MACK	440.00	-	-	-
Wilson & Son's Lawn Care	-	375.00	-	-
YORK'S LAWN & LANDSCAPING LLC	2,200.00	2,025.00	1,340.00	725.00

Pest Control Services

ATOMIC EXTERMINATORS INC	100.00	-	-	-
BOHANNON SERVICES INC	180.00	-	-	-
DUFFEY'S TEMITE & PEST CONTROL	136.00	-	-	-
KNOX PEST CONTROL INC	1,228.00	1,100.00	1,100.00	825.00
LEWIS PEST CONTROL	100.00	-	-	-
ORKIN PEST CONTROL	212.00	-	-	-
PEST EX EXTERMINATING CO	124.00	-	-	-
Ron Menees	-	504.00	567.00	693.00
SAFEGUARD PEST SERVICES	756.00	63.00	-	-
ZAP PEST CONTROL	110.00	-	-	-

	2015	2016	2017	2018
Sanitation Services				
ADVANCED DISPOSAL	28,097.15	28,079.56	38,380.27	42,841.03
Agl Solid Waste Disposal	-	-	-	154.00
ALABAMA DUMPSTER SERV LLC	3,186.76	2,620.78	1,155.88	-
Amwaste Llc	-	-	-	1,169.10
BFI WASTE SERVICES LLC D/B/A	242.40	-	-	-
CITY OF MONTGOMERY/LANDFILL	-	-	231.42	-
City Of Union Springs	-	112.00	192.00	80.00
City Of Winfield - Solid Waste	-	771.75	1,323.00	551.25
GILMORE SERVICES	233.39	1,111.10	55.60	87.08
KETER ENVIRONMENTAL SERVICES	1,515.24	2,206.65	2,458.53	2,359.19
LOFTIN BROS TRANSPORTATION CO	843.60	2,411.60	217.80	-
MARTIN ENVIRONMENTAL SERVICES	660.00	660.00	780.00	720.00
Montgomery Water Works & Sewer Board	-	-	230.00	160.00
Randolph County Commission	-	1,080.00	1,620.00	-
REPUBLIC SERVICES	16,613.12	17,005.88	15,280.38	10,277.34
SOUTHEAST ALABAMA SOLID WASTE	441.00	-	-	-
SOUTHEAST WASTE DISPOSAL	147.00	588.00	659.75	627.00
WASTE AWAY GROUP, INC.	-	-	-	50.00
WASTE MANAGEMENT OF AL	6,761.68	7,567.83	17,202.09	21,873.15
Waste Pro-Birmingham-401	-	-	-	303.93
Waste Recycling Inc	-	-	-	2,820.00
Total Custodial and Maintenance	120,717.02	122,591.05	155,546.30	142,792.57
Legal				
Legal Fees				
Wiggins Childs Pantazis Fisher & Goldfarb, LLC	-	-	-	20,732.74
Legal Services				
BARBARA J WELLS	12,798.80	24,700.60	20,729.80	200,437.11
Capell & Howard PC	-	8,891.37	-	-
Dempsey, Steed & Stewart, PC	-	-	-	4,839.00
JOSEPH W ADAMS	13,499.25	15,072.25	17,038.45	27,318.30
RANDY DEMPSEY	25,595.25	24,452.00	26,221.75	16,342.00
Total Legal	51,893.30	73,116.22	63,990.00	269,669.15
Administrative				
Advertising Services				
AUBURN UNIVERSITY MONTGOMERY	260,000.00	-	-	-
Boostr, LLC	-	-	12,500.00	20,000.00
LEGISLATIVE REFERENCE SERVICE	-	-	900.00	-
Legislative Services Agency	-	-	-	280.00
WSFA	-	-	2,000.00	1,800.00
Court Reporter Services				
FREEDOM COURT REPORTING INC	2,309.10	2,168.10	4,935.60	3,659.00
HUDSON TRANSCRIPTION	66.00	-	-	-
Veritext New York Reporting Co	-	-	-	3,293.75

	2015	2016	2017	2018
Education/Training Consultants				
AGA MONTGOMERY CHAPTER	150.00	210.00	1,491.00	749.00
ALABAMA SOCIETY OF CERTIFIED PM	40.00	40.00	50.00	-
ALABAMA SOCIETY OF CPA'S	-	-	450.00	-
APOSTC LAW ENFORCE ACA-TUSCALO	90.00	-	-	-
AUBURN UNIVERSITY MONTGOMERY	-	120,000.00	-	-
Blr	-	-	-	287.00
CBT Nuggets LLC	-	2,659.16	3,585.22	3,585.22
CGI TECHNOLOGIES AND SOLUTIONS	950.00	-	950.00	-
COMBINED SYSTEMS, INC	1,390.00	-	-	-
EC-Council Foundation	-	-	2,499.00	-
FORENSIC PIECES INC	990.00	-	-	-
GFOAA	295.00	-	-	-
Government Finance Officers Association	-	350.00	-	-
International Council Of E-Commerce				
Consultants	-	-	2,499.00	-
Joyce Rouse	-	-	600.00	950.00
LearnNow LLC	-	4,859.00	-	-
MONTGOMERY AGA	960.00	-	-	-
National Alcohol Beverage Control Assoc	-	-	590.00	-
Pluralsight Llc	-	-	-	2,994.00
REGIONS BANK	600.00	2,015.00	2,041.95	2,834.00
Skillpath Seminars	-	-	-	235.90
Engineering Services				
Ttl, Inc	-	1,000.00	-	-
Graphic Arts Services				
Dan Black Studios	-	-	3,200.00	-
Information and Research Services				
ALRRS LLC	4,800.00	4,999.00	4,999.00	4,999.00
AUBURN UNIVERSITY MONTGOMERY	23,500.00	-	-	-
EMPLOYMENT SCREENING SERVICES	8,135.00	11,765.00	8,960.00	9,631.50
FINANCE SPECIAL APPR	97.00	-	-	-
Medical Services				
KEITH S HUGHES, M D , P C	275.00	-	-	-
Personnel Dept. Services				
STATE PERSONNEL DEPT	251,167.00	240,023.00	255,337.00	287,394.00
Program Consultants				
Dalcom	-	-	540.00	975.00
Scientific and Technical Services				
AUBURN UNIVERSITY MONTGOMERY	-	-	-	382,030.01
Envirotek Llc	-	2,500.00	-	-
CALLAHAN SECURITY LLC	285.00	-	-	-
COPELAND SECURITY GROUP INC	30,170.00	38,429.80	33,550.40	34,577.30
Security and Monitoring Services				
HARRIS SECURITY SYSTEMS INC	59.50	-	-	-
NATIONAL SECURITY OF ALABAMA, INC.	-	-	61,960.50	118,500.38
PROTECTION ONE ALARM MONITORING	233.55	-	-	-

	2015	2016	2017	2018
SOUTHEAST MOBILITY INC	159.60	-	279.30	394.80
TWIN CITY SECURITY LLC	104,088.25	103,702.55	44,020.55	-
UPLINK SECURITY, LLC	6,827.65	6,993.52	5,812.55	3,926.41
Temporary Personnel Services				
ABC BOARD (Bd. of Adjustment)	-	-	-	970.90
ADVANCED SYSTEMS DESIGN INC	-	5,015.82	-	-
GDH GOVT SERVICES, LLC	-	8,664.00	3,289.50	-
Total Administrative	<u>697,637.65</u>	<u>555,393.95</u>	<u>457,040.57</u>	<u>884,067.17</u>
 Total Professional Services	 <u>\$ 6,676,373.10</u>	 <u>\$ 6,646,599.15</u>	 <u>\$ 8,454,863.11</u>	 <u>\$ 13,020,477.76</u>

Store Profitability FY 2018

Store No.	City-County	Retail Sales	Wholesale Sales	Total Sales	Embedded Taxes	Cost of Goods Sold	Operating Expenses	Direct Overhead	Operating Income
001	Montgomery	\$2,618,047.85		\$2,618,047.85	\$836,535.93	\$1,252,252.34	\$346,452.74	\$89,904.37	\$92,902.47
002	Montgomery	\$1,149,659.88		\$1,149,659.88	\$367,346.91	\$551,682.60	\$143,749.07	\$39,479.59	\$47,401.71
003	Montgomery	\$1,403,337.22		\$1,403,337.22	\$448,403.57	\$674,245.11	\$166,233.13	\$48,190.93	\$66,264.48
004	Auburn	\$2,669,515.30		\$2,669,515.30	\$852,981.15	\$1,285,959.17	\$290,100.23	\$91,671.78	\$148,802.97
005	Montgomery	\$1,204,609.34		\$1,204,609.34	\$384,904.73	\$579,387.16	\$193,513.58	\$41,366.57	\$5,437.31
006	Geneva	\$423,091.76	\$122,415.94	\$545,507.70	\$174,304.22	\$268,515.23	\$110,466.58	\$18,732.86	(\$26,511.19)
007	Spanish Fort	\$1,420,312.25		\$1,420,312.25	\$453,827.54	\$683,600.11	\$124,050.68	\$48,773.85	\$110,060.06
008	Mobile	\$1,652,711.19		\$1,652,711.19	\$528,085.19	\$791,897.84	\$233,743.22	\$56,754.49	\$42,230.45
009	Lincoln	\$893,974.89	\$822,553.43	\$1,716,528.32	\$548,476.46	\$851,321.82	\$160,324.15	\$58,945.98	\$97,459.91
010	Citronelle	\$525,205.00	\$237,658.63	\$762,863.63	\$243,755.22	\$378,121.29	\$80,921.55	\$26,196.92	\$33,868.65
011	Birmingham	\$3,076,636.56	\$1,187,904.73	\$4,264,541.29	\$1,362,634.38	\$2,095,638.11	\$385,581.78	\$146,445.34	\$274,241.68
012	Montgomery	\$1,389,307.19	\$2,539,052.74	\$3,928,359.93	\$1,255,215.49	\$2,017,010.51	\$266,185.64	\$134,900.80	\$255,047.49
013	Rainbow City	\$1,776,419.32		\$1,776,419.32	\$567,613.23	\$856,377.08	\$234,417.32	\$61,002.65	\$57,009.04
014	Bessemer	\$3,691,790.62		\$3,691,790.62	\$1,179,625.30	\$1,768,899.78	\$461,685.35	\$126,776.95	\$154,803.23
015	Cullman	\$3,458,732.23	\$3,401,835.73	\$6,860,567.96	\$2,192,133.95	\$3,510,324.26	\$400,565.14	\$235,593.51	\$521,951.10
016	Montgomery - Closed			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
017	Fairfield	\$2,609,752.89		\$2,609,752.89	\$833,885.47	\$1,251,869.40	\$377,530.18	\$89,619.52	\$56,848.32
018	Birmingham	\$2,277,381.31		\$2,277,381.31	\$727,683.91	\$1,090,990.06	\$208,135.59	\$78,205.81	\$172,365.95
019	Decatur	\$3,219,299.28		\$3,219,299.28	\$1,028,651.75	\$1,547,490.66	\$379,619.48	\$110,551.49	\$152,985.90
020	Birmingham	\$3,902,394.55		\$3,902,394.55	\$1,246,918.86	\$1,869,235.38	\$411,173.11	\$134,009.14	\$241,058.06
021	Daphne	\$1,882,267.66		\$1,882,267.66	\$601,434.59	\$906,474.41	\$204,180.98	\$64,637.51	\$105,540.17
022	Jacksonville	\$1,360,656.41		\$1,360,656.41	\$434,765.92	\$655,622.27	\$222,043.71	\$46,725.26	\$1,499.25
023	Huntsville	\$1,218,334.34		\$1,218,334.34	\$389,290.23	\$583,558.84	\$140,190.81	\$41,837.89	\$63,456.57
024	Huntsville	\$2,344,211.43		\$2,344,211.43	\$749,037.91	\$1,126,584.72	\$308,881.00	\$80,500.77	\$79,207.03
025	Montgomery	\$1,375,520.31	\$7,607,508.22	\$8,983,028.53	\$2,870,316.56	\$4,681,335.15	\$572,310.30	\$308,479.30	\$550,587.22
026	Bessemer	\$1,888,940.02		\$1,888,940.02	\$603,566.58	\$909,551.75	\$163,755.49	\$64,866.64	\$147,199.56
027	Childersburg	\$973,515.58	\$266,197.88	\$1,239,713.46	\$396,121.43	\$611,967.96	\$130,651.10	\$42,572.05	\$58,400.92
028	Sylacauga	\$1,296,008.06	\$565,954.68	\$1,861,962.74	\$594,946.62	\$932,616.58	\$194,418.34	\$63,940.24	\$76,040.96
029	Helena	\$1,062,738.60		\$1,062,738.60	\$339,573.25	\$511,248.31	\$147,934.46	\$36,494.69	\$27,487.89
030	Tarrant city	\$1,347,327.14		\$1,347,327.14	\$430,506.86	\$646,682.42	\$192,620.30	\$46,267.53	\$31,250.03

	City-County	Retail Sales	Wholesale Sales	Total Sales	Embedded Taxes	Cost of Goods Sold	Operating Expenses	Direct Overhead	Operating Income
031	Auburn	\$2,269,080.99		\$2,269,080.99	\$725,031.73	\$1,089,278.06	\$358,922.67	\$77,920.77	\$17,927.75
032	Selma	\$2,728,070.35	\$1,980,786.08	\$4,708,856.43	\$1,504,604.88	\$2,372,431.18	\$470,396.60	\$161,703.23	\$199,720.54
033	Opelika	\$1,363,212.15		\$1,363,212.15	\$435,582.54	\$654,374.23	\$124,400.64	\$46,813.02	\$102,041.71
034	Dothan		\$5,805,232.14	\$5,805,232.14	\$1,854,926.09	\$3,115,054.12	\$343,620.23	\$199,353.03	\$292,278.67
035	Butler	\$427,744.92	\$490,508.39	\$918,253.31	\$293,406.36	\$475,025.46	\$109,391.47	\$31,533.03	\$8,896.99
036	Headland	\$608,399.38	\$19,756.37	\$628,155.75	\$200,712.47	\$303,037.49	\$87,119.87	\$21,571.02	\$15,714.90
037	Abbeville	\$234,504.45	\$412.18	\$234,916.63	\$75,062.11	\$112,851.77	\$14,803.01	\$8,067.09	\$24,132.65
038	Montgomery	\$696,333.80		\$696,333.80	\$222,497.17	\$334,813.26	\$58,966.11	\$23,912.27	\$56,144.99
039	Birmingham-Trussville	\$2,898,770.39	\$777,609.06	\$3,676,379.45	\$1,174,701.03	\$1,806,747.36	\$341,364.42	\$126,247.73	\$227,318.92
040	Andalusia	\$696,220.25	\$2,014,972.37	\$2,711,192.62	\$866,298.16	\$1,439,264.19	\$211,605.87	\$93,102.99	\$100,921.41
041	Atmore	\$768,832.99	\$81,681.85	\$850,514.84	\$271,762.12	\$412,969.24	\$132,715.23	\$29,206.88	\$3,861.38
042	Brewton	\$756,712.10	\$294,645.45	\$1,051,357.55	\$335,936.70	\$522,354.48	\$169,203.86	\$36,103.86	(\$12,241.36)
043	Foley	\$2,251,270.95	\$1,304,045.77	\$3,555,316.72	\$1,136,018.26	\$1,763,062.28	\$253,275.15	\$122,090.41	\$280,870.62
044	Jasper	\$2,878,762.45	\$2,000,601.65	\$4,879,364.10	\$1,559,086.62	\$2,418,111.01	\$232,526.66	\$167,558.50	\$502,081.31
045	Huntsville	\$2,611,244.40		\$2,611,244.40	\$834,362.04	\$1,257,131.46	\$292,859.86	\$89,670.74	\$137,220.29
046	Clanton	\$1,349,629.79	\$854,878.78	\$2,204,508.57	\$704,399.13	\$1,100,449.03	\$194,592.92	\$75,703.34	\$129,364.15
047	York	\$241,051.25	\$26,324.15	\$267,375.40	\$85,433.55	\$128,684.68	\$62,087.88	\$9,181.73	(\$18,012.45)
048	Madison	\$2,647,016.94		\$2,647,016.94	\$845,792.32	\$1,273,761.88	\$259,984.36	\$90,899.18	\$176,579.20
049	Troy	\$1,234,816.14	\$1,927,372.87	\$3,162,189.01	\$1,010,403.50	\$1,632,224.14	\$291,003.44	\$108,590.31	\$119,967.62
050	Phenix City	\$600,930.71	\$2,417,872.06	\$3,018,802.77	\$964,587.79	\$1,600,953.05	\$208,144.80	\$103,666.39	\$141,450.74
051	Eufaula	\$1,071,898.24	\$738,302.74	\$1,810,200.98	\$578,407.36	\$907,931.92	\$242,640.12	\$62,162.72	\$19,058.85
052	Union Springs	\$765,293.95	\$169,558.34	\$934,852.29	\$298,710.17	\$456,303.60	\$80,512.20	\$32,103.05	\$67,223.27
053	Madison	\$1,485,978.75	\$8,360,869.53	\$9,846,848.28	\$3,146,329.95	\$5,735,983.49	\$439,453.92	\$338,143.07	\$186,937.85
054	Marion	\$360,997.02	\$251,815.95	\$612,812.97	\$195,810.04	\$309,152.70	\$76,202.29	\$21,044.14	\$10,603.79
056	Eutaw	\$692,408.97	\$98,885.41	\$791,294.38	\$252,839.60	\$384,250.20	\$134,136.67	\$27,173.23	(\$7,105.33)
057	Lineville	\$74,722.11		\$74,722.11	\$23,875.70	\$35,731.94	\$9,274.88	\$2,565.97	\$3,273.61
058	Hoover	\$5,272,939.91		\$5,272,939.91	\$1,684,844.56	\$2,535,572.64	\$526,144.11	\$181,073.99	\$345,304.61
059	Prattville	\$2,170,258.31	\$1,265,754.17	\$3,436,012.48	\$1,097,897.39	\$1,691,999.16	\$355,745.12	\$117,993.47	\$172,377.34
060	Livingston	\$629,097.19	\$204,922.44	\$834,019.63	\$266,491.46	\$413,549.99	\$56,172.68	\$28,640.43	\$69,165.07
061	Saraland	\$1,967,032.66		\$1,967,032.66	\$628,519.26	\$946,264.05	\$234,116.36	\$67,548.36	\$90,584.63
062	Mobile	\$1,788,359.38		\$1,788,359.38	\$571,428.39	\$859,666.74	\$252,828.29	\$61,412.68	\$43,023.28
063	Pike Road	\$687,033.32		\$687,033.32	\$219,525.42	\$330,595.33	\$112,223.48	\$23,592.88	\$1,096.20

Store No.	City-County	Retail Sales	Wholesale Sales	Total Sales	Embedded Taxes	Cost of Goods Sold	Operating Expenses	Direct Overhead	Operating Income
064	Mobile - Closed			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
065	Mobile County-Schilinger Rd	\$2,025,867.70		\$2,025,867.70	\$647,318.62	\$973,857.53	\$202,820.46	\$69,568.77	\$132,302.32
066	Muscle Shoals	\$2,281,447.46	\$7,764,005.52	\$10,045,452.98	\$3,209,789.44	\$5,239,116.24	\$627,627.86	\$344,963.20	\$623,956.24
067	Fairhope	\$3,953,800.25	\$3,785,217.19	\$7,739,017.44	\$2,472,821.93	\$3,849,452.79	\$568,720.32	\$265,759.67	\$582,262.73
068	Talladega	\$1,639,756.16	\$574,379.19	\$2,214,135.35	\$707,475.14	\$1,093,950.74	\$191,357.38	\$76,033.93	\$145,318.16
069	Guntersville	\$1,224,934.79	\$2,623,988.37	\$3,848,923.16	\$1,229,833.33	\$1,979,017.55	\$277,861.55	\$132,172.92	\$230,037.81
070	Birmingham-Roebuck	\$3,442,239.91		\$3,442,239.91	\$1,099,887.21	\$1,649,762.43	\$418,789.84	\$118,207.32	\$155,593.10
071	Clayton	\$331,629.32	\$7,125.88	\$338,755.20	\$108,241.30	\$164,210.70	\$69,149.94	\$11,632.93	(\$14,479.67)
072	Montgomery	\$2,424,077.89		\$2,424,077.89	\$774,557.37	\$1,163,870.18	\$311,305.97	\$83,243.40	\$91,100.97
073	Bay Minette	\$1,352,894.02	\$170,994.98	\$1,523,889.00	\$486,923.07	\$736,333.87	\$179,940.38	\$52,330.70	\$68,360.97
074	Sheffield	\$680,314.33		\$680,314.33	\$217,378.52	\$326,261.74	\$166,229.97	\$23,362.15	(\$52,918.06)
075	Jackson	\$1,318,913.93	\$969,061.77	\$2,287,975.70	\$731,069.10	\$1,151,797.57	\$194,658.76	\$78,569.62	\$131,880.65
076	Oxford	\$3,194,569.35	\$1,186,161.22	\$4,380,730.57	\$1,399,759.94	\$2,136,357.14	\$518,189.15	\$150,435.31	\$175,989.02
077	Huntsville	\$5,512,907.12		\$5,512,907.12	\$1,761,520.47	\$2,644,425.30	\$432,720.50	\$189,314.52	\$484,926.33
078	Wedowee	\$471,072.88	\$554,937.20	\$1,026,010.08	\$327,837.51	\$532,587.26	\$103,632.37	\$35,233.43	\$26,719.51
079	Millbrook	\$1,413,287.22	\$1,069,032.94	\$2,482,320.16	\$793,167.32	\$1,238,257.17	\$219,679.18	\$85,243.45	\$145,973.04
080	Shelby County-Inverness	\$1,877,271.15		\$1,877,271.15	\$599,838.07	\$904,403.29	\$175,546.15	\$64,465.93	\$133,017.71
081	Montgomery - Closed			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	Northport	\$1,969,597.12		\$1,969,597.12	\$629,338.67	\$948,538.59	\$260,178.81	\$67,636.43	\$63,904.62
083	Hueytown	\$3,517,659.46		\$3,517,659.46	\$1,123,985.77	\$1,689,111.93	\$213,126.16	\$120,797.25	\$370,638.36
084	Mobile	\$2,157,802.99		\$2,157,802.99	\$689,475.45	\$1,036,195.27	\$315,406.32	\$74,099.46	\$42,626.49
085	Chickasaw	\$1,003,629.39	\$1,971,914.26	\$2,975,543.65	\$950,765.35	\$1,494,434.37	\$298,023.24	\$102,180.86	\$130,139.83
086	Mobile	\$2,464,487.41		\$2,464,487.41	\$787,469.28	\$1,182,974.29	\$210,185.17	\$84,631.07	\$199,227.59
087	Mobile County-Theodore	\$1,310,527.25	\$2,872,101.43	\$4,182,628.68	\$1,336,461.12	\$2,146,118.79	\$314,396.36	\$143,632.45	\$242,019.96
088	Montgomery - Closed			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	Dothan	\$1,327,296.41		\$1,327,296.41	\$424,106.51	\$637,633.60	\$175,612.55	\$45,579.67	\$44,364.08
090	Huntsville	\$1,306,188.30		\$1,306,188.30	\$417,361.91	\$633,357.36	\$176,876.29	\$44,854.81	\$33,737.93
091	Luverne - Closed			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
092	Hoover	\$1,401,473.24		\$1,401,473.24	\$447,807.98	\$675,250.22	\$238,663.48	\$48,126.92	(\$8,375.36)

Store No.	City-County	Retail Sales	Wholesale Sales	Total Sales	Embedded Taxes	Cost of Goods Sold	Operating Expenses	Direct Overhead	Operating Income
093	Prichard- Eight Mile	\$1,395,102.82		\$1,395,102.82	\$445,772.46	\$668,301.40	\$158,292.27	\$47,908.16	\$74,828.53
094	Anniston - Saks	\$1,390,650.05		\$1,390,650.05	\$444,349.68	\$669,210.56	\$145,974.39	\$47,755.25	\$83,360.17
095	Decatur	\$3,774,781.19	\$2,756,820.74	\$6,531,601.93	\$2,087,020.56	\$3,274,468.70	\$466,219.34	\$224,296.74	\$479,596.60
096	Tuskegee	\$1,062,112.46	\$480,836.31	\$1,542,948.77	\$493,013.17	\$759,249.73	\$189,958.96	\$52,985.22	\$47,741.68
097	Madison County- Brownsboro	\$1,518,155.83		\$1,518,155.83	\$485,091.17	\$731,626.37	\$177,036.63	\$52,133.83	\$72,267.83
098	Vestavia Hills	\$2,666,315.16		\$2,666,315.16	\$851,958.62	\$1,296,985.45	\$271,482.12	\$91,561.89	\$154,327.09
099	Dadeville - Closed			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	Montevallo	\$779,041.88	\$235,920.88	\$1,014,962.76	\$324,307.60	\$498,645.36	\$127,651.74	\$34,854.06	\$29,504.00
101	Alexander City	\$1,842,495.90	\$949,323.73	\$2,791,819.63	\$892,060.63	\$1,395,268.15	\$277,611.90	\$95,871.74	\$131,007.21
102	Tuscaloosa	\$5,117,393.84		\$5,117,393.84	\$1,635,143.45	\$2,450,915.21	\$506,382.82	\$175,732.50	\$349,219.86
103	Ashville	\$369,935.53	\$208,227.31	\$578,162.84	\$184,738.41	\$284,182.44	\$82,084.73	\$19,854.25	\$7,303.02
104	Pell City	\$2,319,097.56	\$1,183,344.73	\$3,502,442.29	\$1,119,123.48	\$1,741,980.31	\$286,043.57	\$120,274.69	\$235,020.25
105	Spanish Fort	\$1,449,801.98		\$1,449,801.98	\$463,250.30	\$698,199.54	\$144,694.33	\$49,786.54	\$93,871.27
107	Springville	\$842,012.56	\$205,486.31	\$1,047,498.87	\$334,703.75	\$509,722.29	\$129,349.09	\$35,971.36	\$37,752.38
108	Dothan	\$2,132,037.16		\$2,132,037.16	\$681,242.58	\$1,025,975.14	\$273,060.76	\$73,214.65	\$78,544.02
109	Fultondale	\$2,867,402.60		\$2,867,402.60	\$916,211.40	\$1,378,984.67	\$284,913.30	\$98,467.28	\$188,825.95
110	Tallassee	\$846,823.13	\$833,759.82	\$1,680,582.95	\$536,990.96	\$866,050.70	\$149,599.50	\$57,711.61	\$70,230.18
111	Homewood	\$2,496,061.43		\$2,496,061.43	\$797,558.02	\$1,198,661.33	\$264,182.79	\$85,715.33	\$149,943.96
112	Hayneville	\$281,347.02	\$3,970.44	\$285,317.46	\$91,166.52	\$136,980.15	\$14,311.62	\$9,797.87	\$33,061.30
113	Camden	\$1,039,251.57	\$374,837.54	\$1,414,089.11	\$451,839.09	\$700,250.21	\$200,177.00	\$48,560.15	\$13,262.66
114	Birmingham- Ensley - Closed	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
115	Greensboro	\$856,752.37	\$32,268.91	\$889,021.28	\$284,065.95	\$426,828.20	\$96,381.25	\$30,529.20	\$51,216.68
116	Demopolis	\$1,580,736.77	\$312,352.67	\$1,893,089.44	\$604,892.43	\$920,166.88	\$200,207.36	\$65,009.13	\$102,813.63
117	Linden	\$507,484.66	\$118,179.96	\$625,664.62	\$199,916.49	\$305,598.47	\$85,879.67	\$21,485.47	\$12,784.52
118	Prattville	\$1,398,567.87		\$1,398,567.87	\$446,879.64	\$673,588.26	\$176,662.28	\$48,027.15	\$53,410.55
119	Ozark	\$1,390,807.18	\$341,981.92	\$1,732,789.10	\$553,672.21	\$843,403.96	\$153,090.20	\$59,504.38	\$123,118.35
120	Daleville	\$739,518.08	\$169,820.08	\$909,338.16	\$290,557.73	\$440,089.61	\$101,059.61	\$31,226.88	\$46,404.32
121	Columbiana	\$531,492.76		\$531,492.76	\$169,826.07	\$256,043.65	\$76,543.26	\$18,251.59	\$10,828.19
122	Attalla	\$885,427.03		\$885,427.03	\$282,917.49	\$427,099.82	\$98,015.15	\$30,405.77	\$46,988.80
123	Evergreen	\$792,829.73	\$980,467.30	\$1,773,297.03	\$566,615.57	\$913,384.96	\$164,460.54	\$60,895.43	\$67,940.53

Store No.	City-County	Retail Sales	Wholesale Sales	Total Sales	Embedded Taxes	Cost of Goods Sold	Operating Expenses	Direct Overhead	Operating Income
124	Enterprise	\$2,301,430.01	\$1,146,993.90	\$3,448,423.91	\$1,101,863.17	\$1,682,332.92	\$264,453.01	\$118,419.68	\$281,355.13
125	Pelham	\$2,291,087.14	\$5,281,356.62	\$7,572,443.76	\$2,419,597.21	\$3,864,103.62	\$492,214.51	\$260,039.49	\$536,488.93
126	Dothan	\$2,235,503.86	\$0.00	\$2,235,503.86	\$714,302.95	\$1,076,127.24	\$323,627.82	\$76,767.72	\$44,678.13
127	Wetumpka	\$1,467,925.69	\$810,202.02	\$2,278,127.71	\$727,922.40	\$1,143,625.32	\$176,159.03	\$78,231.44	\$152,189.52
129	Albertville	\$1,336,792.91		\$1,336,792.91	\$427,140.89	\$644,132.03	\$154,581.88	\$45,905.78	\$65,032.33
130	Orange Beach	\$123,496.51	\$28,447.25	\$151,943.76	\$48,550.07	\$109,870.78	\$72,063.34	\$5,217.78	(\$83,758.22)
131	Lafayette	\$404,696.03	\$531,898.11	\$936,594.14	\$299,266.74	\$469,867.88	\$126,242.22	\$32,162.86	\$9,054.44
132	Orange Beach	\$1,199,257.63	\$11,111,628.59	\$12,310,886.22	\$3,933,655.62	\$6,561,727.37	\$689,731.70	\$422,758.71	\$703,012.82
134	Brent	\$755,197.36	\$135,046.56	\$890,243.92	\$284,456.61	\$433,747.34	\$162,893.70	\$30,571.18	(\$21,424.92)
135	Montgomery	\$1,229,780.52		\$1,229,780.52	\$392,947.59	\$588,425.40	\$111,901.10	\$42,230.95	\$94,275.48
136	Tuscaloosa - Closed	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
137	Gulf Shores - Closed	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
138	Tuscaloosa	\$1,514,119.68		\$1,514,119.68	\$483,801.51	\$731,499.59	\$186,823.73	\$51,995.22	\$59,999.62
139	Mobile County-Tillman's Corner	\$1,842,762.21		\$1,842,762.21	\$588,811.54	\$885,770.19	\$179,365.14	\$63,280.88	\$125,534.45
140	Birmingham	\$4,112,014.46		\$4,112,014.46	\$1,313,898.00	\$1,967,710.50	\$366,076.73	\$141,207.54	\$323,121.69
141	Semmes	\$1,549,475.21		\$1,549,475.21	\$495,098.55	\$745,789.86	\$143,305.09	\$53,209.34	\$112,072.37
142	Greenville	\$1,297,309.13	\$1,139,000.93	\$2,436,310.06	\$778,465.87	\$1,229,960.41	\$245,242.87	\$83,663.46	\$98,977.45
143	Jefferson County-Chalkville	\$2,034,658.78	\$1,426.58	\$2,036,085.36	\$650,583.43	\$979,797.12	\$259,296.34	\$69,919.65	\$76,488.82
144	Adamsville	\$1,660,118.35		\$1,660,118.35	\$530,451.97	\$797,624.25	\$199,061.36	\$57,008.85	\$75,971.92
145	Birmingham	\$4,884,492.65		\$4,884,492.65	\$1,560,725.33	\$2,344,526.28	\$316,488.97	\$167,734.62	\$495,017.45
146	Pelham	\$1,640,155.81		\$1,640,155.81	\$524,073.41	\$790,370.90	\$167,214.34	\$56,323.33	\$102,173.83
147	Guntersville	\$1,248,755.47		\$1,248,755.47	\$399,010.59	\$601,768.17	\$148,178.27	\$42,882.55	\$56,915.89
148	Scottsboro	\$1,298,551.21	\$1,386,542.20	\$2,685,093.41	\$857,958.77	\$1,353,065.20	\$257,287.96	\$92,206.73	\$124,574.75
149	Florence	\$1,307,195.74		\$1,307,195.74	\$417,683.81	\$630,414.73	\$167,022.45	\$44,889.41	\$47,185.34
150	Florence	\$2,620,314.47		\$2,620,314.47	\$837,260.17	\$1,261,011.15	\$368,963.22	\$89,982.21	\$63,097.72
151	Huntsville	\$3,064,280.76		\$3,064,280.76	\$979,119.21	\$1,474,210.93	\$292,213.92	\$105,228.12	\$213,508.58
152	Athens	\$3,236,748.15		\$3,236,748.15	\$1,034,227.13	\$1,556,066.25	\$291,602.79	\$111,150.69	\$243,701.29
153	Gadsden	\$3,064,361.23	\$2,949,501.96	\$6,013,863.19	\$1,921,589.26	\$3,047,947.25	\$604,649.61	\$206,517.47	\$233,159.61
154	Winfield	\$727,584.52	\$627,623.39	\$1,355,207.91	\$433,024.98	\$689,266.28	\$149,422.85	\$46,538.16	\$36,955.65
155	Ft. Payne	\$1,365,371.78	\$1,027,815.50	\$2,393,187.28	\$764,686.99	\$1,221,408.06	\$203,552.87	\$82,182.61	\$121,356.75

Store No.	City-County	Retail Sales	Wholesale Sales	Total Sales	Embedded Taxes	Cost of Goods Sold	Operating Expenses	Direct Overhead	Operating Income
156	Anniston	\$2,079,688.88		\$2,079,688.88	\$664,515.92	\$997,076.15	\$238,049.42	\$71,417.00	\$108,630.39
164	Mobile	\$1,129,024.17		\$1,129,024.17	\$360,753.25	\$541,946.46	\$126,297.65	\$38,770.95	\$61,255.85
165	Mt. Vernon	\$850,040.27	\$395,097.94	\$1,245,138.21	\$397,854.78	\$620,673.17	\$179,828.76	\$42,758.34	\$4,023.16
175	Montgomery	\$3,239,815.24		\$3,239,815.24	\$1,035,207.15	\$1,560,667.48	\$422,263.24	\$111,256.01	\$110,421.36
176	Chelsea	\$2,062,797.27	\$3,365,180.74	\$5,427,978.01	\$1,734,383.36	\$2,762,802.36	\$386,599.41	\$186,398.03	\$357,794.85
177	Birmingham	\$4,571,837.01	\$762,577.96	\$5,334,414.97	\$1,704,487.48	\$2,600,633.80	\$437,466.57	\$183,185.06	\$408,642.07
179	Robertsdale	\$1,412,511.15	\$438,189.59	\$1,850,700.74	\$591,348.12	\$907,378.81	\$155,722.01	\$63,553.50	\$132,698.31
180	Hoover	\$2,617,610.87		\$2,617,610.87	\$836,396.30	\$1,260,803.68	\$237,014.08	\$89,889.37	\$193,507.44
181	Mobile	\$1,871,945.35		\$1,871,945.35	\$598,136.33	\$899,401.55	\$216,087.94	\$64,283.04	\$94,036.49
182	Mobile	\$1,453,655.73		\$1,453,655.73	\$464,481.67	\$699,284.88	\$132,564.90	\$49,918.88	\$107,405.40
183	Tuscaloosa	\$2,213,197.85		\$2,213,197.85	\$707,175.58	\$1,065,266.79	\$234,790.21	\$76,001.73	\$129,963.53
184	Calera	\$1,084,733.40		\$1,084,733.40	\$346,601.18	\$523,307.13	\$161,674.06	\$37,250.00	\$15,901.04
185	Moody	\$2,275,334.54	\$834,464.64	\$3,109,799.18	\$993,663.56	\$1,534,664.42	\$238,839.21	\$106,791.23	\$235,840.76
186	Huntsville	\$1,591,603.97		\$1,591,603.97	\$508,559.81	\$766,510.89	\$158,486.18	\$54,656.05	\$103,391.04
192	Birmingham		\$12,526,197.10	\$12,526,197.10	\$4,002,453.17	\$6,597,025.21	\$540,026.86	\$430,152.53	\$956,539.33
193	Huntsville		\$14,817,290.80	\$14,817,290.80	\$4,734,518.55	\$8,553,756.63	\$518,730.64	\$508,829.23	\$501,455.75
194	Tuscaloosa		\$10,262,397.68	\$10,262,397.68	\$3,279,109.04	\$5,493,829.97	\$441,779.48	\$352,413.13	\$695,266.06
196	Mobile		\$11,102,143.36	\$11,102,143.36	\$3,547,430.12	\$5,813,495.84	\$507,745.36	\$381,250.20	\$852,221.84
225	Russellville	\$857,288.28	\$1,320,179.36	\$2,177,467.64	\$695,758.83	\$1,111,462.21	\$172,068.10	\$74,774.75	\$123,403.75
226	Opelika	\$1,576,487.33	\$1,710.56	\$1,578,197.89	\$504,276.21	\$759,565.18	\$177,838.53	\$54,195.68	\$82,322.29
227	Aliceville	\$579,883.98	\$97,345.17	\$677,229.15	\$216,392.73	\$331,231.54	\$90,993.93	\$23,256.21	\$15,354.75
228	Centre	\$819,643.28	\$484,672.30	\$1,304,315.58	\$416,763.52	\$657,077.81	\$104,567.03	\$44,790.50	\$81,116.72
229	Montgomery	\$694,388.39		\$694,388.39	\$221,875.56	\$334,516.83	\$99,672.69	\$23,845.46	\$14,477.85
230	Pinson	\$1,312,453.52		\$1,312,453.52	\$419,363.81	\$631,227.22	\$169,334.14	\$45,069.96	\$47,458.39
231	Heflin	\$317,477.59	\$591,152.78	\$908,630.37	\$290,331.57	\$473,625.30	\$99,752.78	\$31,202.58	\$13,718.14
232	Oneonta	\$1,095,586.46	\$158,264.28	\$1,253,850.74	\$400,638.66	\$609,027.30	\$169,616.05	\$43,057.53	\$31,511.20
233	Alabaster	\$1,097,759.98		\$1,097,759.98	\$350,763.51	\$529,579.75	\$136,020.84	\$37,697.33	\$43,698.54
234	Mobile	\$2,431,008.08		\$2,431,008.08	\$776,771.75	\$1,165,603.73	\$404,184.34	\$83,481.39	\$966.88
235	Montgomery	\$1,419,053.81		\$1,419,053.81	\$453,425.44	\$682,615.83	\$226,318.98	\$48,730.64	\$7,962.92
236	Birmingham		\$13,608,596.95	\$13,608,596.95	\$4,348,308.71	\$7,129,163.49	\$371,411.21	\$467,322.40	\$1,292,391.14
237	Opelika		\$9,544,294.36	\$9,544,294.36	\$3,049,655.93	\$5,077,061.87	\$317,680.95	\$327,753.30	\$772,142.32
238	Tuscaloosa	\$4,103,111.13		\$4,103,111.13	\$1,311,053.15	\$1,971,802.87	\$420,944.97	\$140,901.79	\$258,408.35
239	Orange Beach	\$1,076,601.28		\$1,076,601.28	\$344,002.75	\$519,815.26	\$273,697.75	\$36,970.74	(\$97,885.22)
240	Gulf Shores	\$624,095.01		\$624,095.01	\$199,414.96	\$301,570.73	\$90,458.52	\$21,431.57	\$11,219.23

Store No.	City-County	Retail Sales	Wholesale Sales	Total Sales	Embedded Taxes	Cost of Goods Sold	Operating Expenses	Direct Overhead	Operating Income
243	Hartselle	\$781,274.80		\$781,274.80	\$249,638.08	\$376,375.16	\$125,281.89	\$26,829.16	\$3,150.51
		\$289,870,749.45	\$187,061,647.51	\$476,932,396.96	\$152,392,587.23	\$239,771,192.21	\$42,053,340.02	\$16,377,969.91	\$26,337,307.59

Source: ABC Board Staff

Distribution by Destination

Distribution of Alcoholic Beverage Control Board Net Revenues				
	FY 2018	FY 2017	FY 2016	FY 2015
General Fund	\$ 89,050,452.94	\$ 79,226,152.70	\$ 76,249,508.28	\$ 76,345,311.91
Department of Human Resources	61,099,452.57	59,554,399.10	58,015,260.84	55,245,574.18
Department of Mental Health	44,030,583.42	41,967,623.46	40,481,902.82	38,109,119.54
Education Trust Fund	21,862,358.24	22,523,082.00	22,934,013.30	22,461,050.45
Department of Revenue	17,425,331.80	16,889,578.59	16,525,698.46	16,015,373.83
Cities and Counties	12,685,483.57	13,992,490.99	14,333,625.75	14,839,355.33
Alabama Law Enforcement Agency	16,895,698.00	16,895,692.00	16,895,695.00	12,888,905.00
Total	\$ 263,049,360.54	\$ 251,049,018.84	\$ 245,435,704.45	\$ 235,904,690.24

Source: ABC Board 2018 Annual Report

Board Members



Mac Gipson
Administrator

William E.
Thigpen
Assistant Administrator

Colonel Alan C. Spencer
Board Chairman

Melissa Morrissette
Board Member

Walter A. Bell
Board Member

July 31, 2019

The current members of the Alabama Alcoholic Beverage Control Board are:

Colonel Alan C. Spencer, Chairman
Tuscaloosa, Alabama
Term of Office expired April 12, 2022

Walter A. Bell, Member
Mobile, Alabama
Term of Office expired April 12, 2022

Melissa Morrissette, Member
Mobile, Alabama
Term of office expired April 12, 2022

Sincerely,

A handwritten signature in black ink, appearing to read "H.M. Gipson".

H.M. Gipson
Administrator

HMG/rmf